

**Commonwealth Edison Company**

**Summary of Standard Information Requirements**

<u>Line No.</u>		
1	Utility name:	Commonwealth Edison Company
2	Tariff filing date:	June 1, 2001
3	Test year type:	Historical
4	Test year:	2000
5	Utility Representative:	Paul R. Crumrine
6		Director, Regulatory Strategies and services
7		Commonwealth Edison Company
8		227 W. Monroe, 9th Floor
9		Chicago, Illinois 60606
10		(312) 394-3084
11	Alternate Utility Representative:	Dennis Kelter
12		(312) 394-7298
13	Co-Attorneys:	Richard G. Bernet
14		Commonwealth Edison Company
15		Legal Services, 35th Floor
16		10 S. Dearborn
17		Chicago, Illinois 60603
18		(312) 394-3623
19		E. Glenn Rippie
20		Foley & Lardner
21		Three First National Plaza - Suite 4100
22		Chicago, Illinois 60602
23		(312) 558-4214

**Commonwealth Edison Company**

Overall Financial Summary  
For the Year 2000  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>		<u>Schedule</u>	<u>Amount</u>
1	Jurisdictional Original Cost Rate Base	B-1	\$ 4,083,927
2	Jurisdictional Cost of Service	C-1	\$ 1,267,842
3	Jurisdictional Rate of Return	FIN-1, Sch. 11.1	
4		Page 1	9.95%
5	Cost of Capital (Weighted Average)	FIN-1, Sch. 11.1	
6		Page 1	9.95%
7	Jurisdictional Gross Revenue Conversion Factor	A-2.1	1.668
8	Jurisdictional Delivery Services Revenue Requirement	C-1	\$ 1,786,970

**Commonwealth Edison Company****Computation of Jurisdictional Gross Revenue Conversion Factor**

Year 2000

Witness: J. P. Hill

<u>Line No.</u>	<u>Description</u>	<u>% of Incremental Gross Revenue</u>
1	Operating Revenue	100.00%
2	Uncollectibles	0.71%
3	State Taxable Income	<u>99.29%</u>
4	State Income Tax (7.08% X 99.29% )	7.03%
5	Income Before Federal Income Taxes	<u>92.26%</u>
6	Federal Income Taxes (35% X 92.26% )	<u>32.29%</u>
7	Operating Income Percentage	<u>59.97%</u>
8	Gross Revenue Conversion Factor - -	
9	Excluding Add-On Revenue Taxes	
10	(100.00% / Operating Income Percentage (L.5))	<u><u>1.668</u></u>

**Commonwealth Edison Company**

Adjustments to Total Company Balance Sheet Items  
December 31, 2000  
(In Thousands)

Witness: J. P. Hill

Line No.	Description	FERC Account	Total Company Unadjusted (ICC Form 21)	Known and Measurable Pro Forma Adjustments (Sch. A-3.1)	Ratemaking Reclassifications (Sch. A-3.2)	Sub Total of Adjustments	Adjusted Total Company Balance Sheet Items
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Plant-in-Service	101, 106 & 114					
2	Distribution Plant		\$ 8,140,225	\$ 260,215	\$ -	\$ 260,215	\$ 8,400,440
3	General and Intangible Plant		1,275,343	(10,409)	-	(10,409)	1,264,934
4	Subtotal		<u>\$ 9,415,568</u>	<u>\$ 249,806</u>	<u>\$ -</u>	<u>\$ 249,806</u>	<u>\$ 9,665,374</u>
5	Accumulated Depreciation & Amortization	108, 111 & 115					
6	Distribution Plant		\$ (3,825,482)	\$ (6,694)	\$ -	\$ (6,694)	\$ (3,832,176)
7	General and Intangible Plant		(296,027)	2,246	-	2,246	(293,781)
8	Subtotal		<u>\$ (4,121,509)</u>	<u>\$ (4,448)</u>	<u>\$ -</u>	<u>\$ (4,448)</u>	<u>\$ (4,125,957)</u>
9	Materials & Supplies Inventories	154, 155 & 163	\$ 170,938	\$ -	\$ -	\$ -	\$ 170,938
10	Construction Work in Progress	107	681,119	-	(660,250)	(660,250)	20,869
11	Regulatory Assets	182.3	1,653,008	6,161	(1,653,008)	(1,646,847)	6,161
12	Accumulated Deferred Income Taxes	190, 281-283	(1,717,988)	(11,552)	129,676	118,124	(1,599,864)
13	Customer Deposits	235	(73,215)	-	-	-	(73,215)
14	Customer Advances	252	(325)	-	-	-	(325)
15	Other Deferred Credits	253	(130,497)	-	113,225	113,225	(17,272)
16	Accumulated Investment Tax Credits	255	(58,505)	-	58,094	58,094	(411)
17	Regulatory Liabilities	254	(576,206)	-	576,206	576,206	-
18	Operating Reserves	228	(2,220,035)	-	109,990	109,990	(2,110,045)
19	Total		<u>\$ 3,022,353</u>	<u>\$ 239,967</u>	<u>\$ (1,326,067)</u>	<u>\$ (1,086,100)</u>	<u>\$ 1,936,253</u>

Note: If no portion of a balance sheet item on a functional basis is reflected in jurisdictional rate base, then information for that balance sheet item is not provided.

**Commonwealth Edison Company**

**Detailed Adjustments to Total Company Balance Sheet Items**  
(In Thousands)

Witness: J. P. Hill

Line No.	Description	Plant Additions: In Service in 2000 (Sch. B 2-1)	Plant Additions: Pro Forma Adjustments (Sch. B 2-2)	Rate Case Expenses (Sch. B 2-3)	Sale of C-Team (Sch. B 2.4)	Total Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)
1	Plant-in-Service					
2	Distribution Plant	\$ 99,519	\$ 160,696	\$ -	\$ -	\$ 260,215
3	General and Intangible Plant	-	-	-	(10,409)	(10,409)
4	Subtotal	\$ 99,519	\$ 160,696	\$ -	\$ (10,409)	\$ 249,806
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ (2,550)	\$ (4,144)	\$ -	\$ -	\$ (6,694)
7	General and Intangible Plant	-	-	-	2,246	2,246
8	Subtotal	\$ (2,550)	\$ (4,144)	\$ -	\$ 2,246	\$ (4,448)
9	Materials & Supplies Inventories	\$ -	\$ -	\$ -	\$ -	\$ -
10	Construction Work in Progress	-	-	-	-	-
11	Regulatory Assets	-	-	6,161	-	6,161
12	Accumulated Deferred Income Taxes	(468)	(745)	(2,439)	(7,900)	(11,552)
13	Customer Deposits	-	-	-	-	-
14	Customer Advances	-	-	-	-	-
15	Other Deferred Credits	-	-	-	-	-
16	Accumulated Pre-1971 Investment Tax Credits	-	-	-	-	-
17	Regulatory Liabilities	-	-	-	-	-
18	Operating Reserves	-	-	-	-	-
19	Total	\$ 96,501	\$ 155,807	\$ 3,722	\$ (16,063)	\$ 239,967

- Notes:
- (1) See Schedules B-2.1 through B-2.4 for a description, summary calculation and supporting workpaper references for the above adjustments.
  - (2) If no portion of an adjustment on a functional basis is reflected in jurisdictional rate base, then information for that adjustment is not provided.

**Commonwealth Edison Company**

Detailed Adjustments to Total Company Balance Sheet Items  
December 31, 2000  
(In Thousands)

Witness: J. P. Hill

Line No.	Description	Remove Non Jurisdictional CWIP and CWIP on Which AFUDC is Capitalized	Remove Post 1970 ITC's	Remove Other Items Not Included in Rate Base	Total Company Ratemaking Adjustments
	(a)	(b)	(c)	(d)	(e)
1	Plant-in-Service				
2	Distribution Plant	\$ -	\$ -	\$ -	\$ -
3	General and Intangible Plant	-	-	-	-
4	Subtotal	\$ -	\$ -	\$ -	\$ -
5	Accumulated Depreciation & Amortization				
6	Distribution Plant	\$ -	\$ -	\$ -	\$ -
7	General and Intangible Plant	-	-	-	-
8	Subtotal	\$ -	\$ -	\$ -	\$ -
9	Materials & Supplies Inventories	\$ -	\$ -	\$ -	\$ -
10	Construction Work in Progress	(660,250)	-	-	(660,250)
11	Regulatory Assets	-	-	(1,653,008)	(1,653,008)
12	Accumulated Deferred Income Taxes	-	-	129,676	129,676
13	Customer Deposits	-	-	-	-
14	Customer Advances	-	-	-	-
15	Other Deferred Credits	-	-	113,225	113,225
16	Accumulated Investment Tax Credits	-	58,094	-	58,094
17	Regulatory Liabilities	-	-	576,206	576,206
18	Operating Reserves	-	-	109,990	109,990
19	Total	\$ (660,250)	\$ 58,094	\$ (723,911)	\$ (1,326,067)

**Commonwealth Edison Company**

Jurisdictional Allocation Summary for Balance Sheet Items  
December 31, 2000  
(In Thousands)

Witness: J. P. Hill

Line No.	Description	FERC Account	Adjusted Total Company Balance Sheet Items (Sch. A-3)	Electric Generation Segment	Transmission Segment	Non-DST Segment	Allocation of Delivery Services to Wholesale Customers	Other	Illinois-Jurisdictional Delivery Services Amounts
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Plant-in-Service	101, 106 & 114							
2	Distribution Plant		\$ 8,400,440	\$ -	\$ -	\$ -	\$ 29,825	\$ -	\$ 8,370,615
3	General and Intangible Plant		1,264,934	182,152	223,980	5,997	2,454	-	850,351
4	Subtotal		<u>\$ 9,665,374</u>						<u>\$ 9,220,966</u>
5	Accumulated Depreciation & Amortization	108, 111 & 115							
6	Distribution Plant		\$ (3,832,176)	\$ -	\$ -	\$ -	\$ (10,542)	\$ -	\$ (3,821,634)
7	General and Intangible Plant		(293,781)	(30,628)	(36,514)	(1,739)	(693)	-	(224,207)
8	Subtotal		<u>\$ (4,125,957)</u>						<u>\$ (4,045,841)</u>
9	Materials & Supplies Inventories	154, 155 & 163	\$ 170,938	\$ 100,344	\$ 27,800	\$ 6,161	\$ 154	\$ -	\$ 36,479
10	Construction Work in Progress	107	20,869	-	-	-	56	-	20,813
11	Regulatory Assets	182.3	6,161	-	-	-	-	-	6,161
12	Accumulated Deferred Income Taxes	190, 281-283	(1,599,864)	(99,248)	(244,719)	(487,202)	(2,768)	-	(765,927)
13	Customer Deposits	235	(73,215)	-	-	(55,359)	-	-	(17,856)
14	Customer Advances	252	(325)	-	-	-	-	-	(325)
15	Other Deferred Credits	253	(17,272)	(1,844)	(2,554)	(3,054)	-	-	(9,820)
16	Accumulated Investment Tax Credits	255	(411)	-	(157)	-	-	-	(254)
17	Regulatory Liabilities	254	-	-	-	-	-	-	-
18	Operating Reserves	228	<u>(2,110,045)</u>	<u>(1,710,564)</u>	<u>(29,342)</u>	<u>(8,559)</u>	<u>(1,111)</u>	-	<u>(360,469)</u>
19	Total		<u>\$ 1,936,253</u>						<u>\$ 4,083,927</u>

Note: If no portion of a balance sheet item on a functional basis is reflected in jurisdictional rate base, then information for that balance sheet item is not provided.

**Commonwealth Edison Company**

Detailed Adjustments to Derive Unadjusted Jurisdictional Balance for Balance Sheet Items  
December 31, 2000  
(In Thousands)

Witness: J. P. Hill

Line No.	Description	Electric Generation Segment	Transmission Segment	Non-DST Segment	Allocation of Delivery Services to Wholesale Customers	Total Adjustments to Schedule A-4	Reference to Exhibit, Schedule or Workpaper
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Plant-in-Service						
2	Distribution Plant	\$ -	\$ -	\$ -	\$ 29,825	\$ 29,825	Allocation to wholesale municipalities (Exhibit 14.1)
3	General and Intangible Plant	182,152	223,980	5,997	2,454	414,583	Reflects functionalization of General and Intangible Plant (WPB-1.1)
4	Accumulated Depreciation & Amortization						
5	Distribution Plant	-	-	-	(10,542)	(10,542)	Allocation to wholesale municipalities (Exhibit 14.1)
6	General and Intangible Plant	(30,628)	(36,514)	(1,739)	(693)	(69,574)	Reflects functionalization of General and Intangible Plant (WPB-1.1)
7	Materials & Supplies Inventories	100,344	27,800	6,161	154	134,459	Directly assigned by location (WPB-5.1)
8	Construction Work in Progress	-	-	-	56	56	Allocation to wholesale municipalities (Exhibit 14.1)
9	Accumulated Deferred Income Taxes	(99,248)	(244,719)	(487,202)	(2,768)	(833,937)	Reflects refunctionalization (WPB-1.3)
10	Customer Deposits	-	-	(55,359)	-	(55,359)	See WPB-1.4
11	Other Deferred Credits	(1,844)	(2,554)	(3,054)	-	(7,452)	See WPB-1.5
12	Accumulated Investment Tax Credits	-	(157)	-	-	(157)	Reflects refunctionalization (WPB-1.7)
13	Operating Reserves	(1,710,564)	(29,342)	(8,559)	(1,111)	(1,749,576)	See WPB-1.6



**Commonwealth Edison Company**

Pro Forma Adjustments to Total Company Operating Statement Items  
For the Twelve Months Ended December 31, 2000  
(In Thousands)

Witness: J. P. Hill

Line No.	Description	Total Company Unadjusted (FERC Form 1) (1)	Pro Forma Adjustments (A-5.1) (c)	Ratemaking Reclassifications (A-5.2) (d)	Remove Add-On Taxes (C-21) (e)	Interest Synchronization (C-3.4) (f)	Adjusted Total Company Operating Statement Items (g)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Operating Revenues	\$ 6,863,920	\$ -	\$ -	\$ (172,601)	\$ -	\$ 6,691,319
2	Other Revenues	106,808	-	(496)	-	-	106,312
3	Total Operating Revenues	\$ 6,970,728	\$ -	\$ (496)	\$ (172,601)	\$ -	\$ 6,797,631
4	Operating Expenses						
5	Production	\$ 2,855,139	\$ -	\$ -	\$ -	\$ -	\$ 2,855,139
6	Distribution	428,098	(8,093)	-	-	-	420,005
7	Transmission	62,277	-	-	-	-	62,277
8	Customer Accounts Expenses	209,131	2,828	-	-	-	211,959
9	Customer Service and Informational Expenses	12,037	180	-	-	-	12,217
10	Sales Expenses	22,647	-	-	-	-	22,647
11	Administrative and General Expenses	465,854	(54,953)	9,788	-	-	420,689
12	Depreciation & Amortization Expense	999,232	7,470	-	-	-	1,006,702
13	Taxes Other Than Income	506,592	(296)	(2,900)	(172,601)	-	330,795
14	Other	-	-	-	-	-	-
15	Total Operating Expenses	\$ 5,561,007	\$ (52,864)	\$ 6,888	\$ (172,601)	\$ -	\$ 5,342,430
16	Income Taxes						
17	State Income Taxes	\$ (113,299)	\$ 3,266	\$ (2,140)	\$ -	\$ 33,450	\$ (78,723)
18	Federal Income Taxes	(536,241)	15,004	(9,831)	-	142,763	(388,305)
19	Deferred Taxes (2)	955,744	2,664	3,694	-	-	962,102
20	ITC's Net (2)	(18,524)	-	-	-	-	(18,524)
21	Total Income Taxes	\$ 287,680	\$ 20,934	\$ (8,277)	\$ -	\$ 176,213	\$ 476,550
22	Net Utility Operating Income	\$ 1,122,041	\$ 31,930	\$ 893	\$ -	\$ (176,213)	\$ 978,651

Notes: (1) Excludes effects of gains/losses from disposition of utility plant.  
(2) Includes amortization of conversion expenses.

**Commonwealth Edison Company**

**Summary of Utility Proposed Adjustments to Operating Income**  
(In Thousands)

Witness: Various

Line No.	Description	Income Effect of Plant Additions (Sch. C-2.1)	Income Effect of Plant Additions (Sch. C-2.2)	Rate Case Expenses (Sch. C-2.3)	Sale of C-Team (Sch. C-2.4)	Merger Costs (Sch. C-2.5)	Annual Incentive Compensation-Merger Related P/R Tax Reduction (Sch. C-2.6)	2001 Salary and Wage Adjustment (Sch. C-2.7)	Discontinue Light Bulb Program (Sch. C-2.8)	Obsolete Material Write-off (Sch. C-2.9)	Manufactured Gas Plant (Sch. C-2.10)	Tree Trimming (Sch. C-2.11)	Storm Restoration Costs (Sch. C-2.12)	Liberty and Vantage Reporting Costs (Sch. C-2.13)	Jurisdictional Pro Forma Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses														
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Distribution	-	-	-	-	(2,275)	(2,143)	7,103	(5,217)	-	-	(513)	(2,950)	(2,098)	(8,093)
8	Customer Accounts Expenses	-	-	-	-	(334)	-	3,162	-	-	-	-	-	-	2,828
9	Customer Service and Informational	-	-	-	-	-	-	180	-	-	-	-	-	-	180
10	Sales Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	-	-	-	-	(26,646)	(2,186)	120	-	(9,391)	(16,850)	-	-	-	(54,953)
12	Depreciation & Amortization Expenses	2,550	4,144	1,833	(1,057)	-	-	-	-	-	-	-	-	-	7,470
13	Taxes Other Than Income	-	-	-	(210)	(582)	(349)	845	-	-	-	-	-	-	(296)
14	Other (O&M)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Operating Expenses	\$ 2,550	\$ 4,144	\$ 1,833	\$ (1,267)	\$ (29,837)	\$ (4,678)	\$ 11,410	\$ (5,217)	\$ (9,391)	\$ (16,850)	\$ (513)	\$ (2,950)	\$ (2,098)	\$ (52,864)
16	Income Taxes														
17	State Income Taxes	\$ (264)	\$ (427)	\$ (389)	\$ 90	\$ 2,112	\$ 331	\$ (808)	\$ 369	\$ 665	\$ 1,193	\$ 36	\$ 209	\$ 149	\$ 3,266
18	Federal Income Taxes	(1,214)	(1,959)	(1,788)	412	9,703	1,521	(3,710)	1,697	3,054	5,480	167	959	682	15,004
19	Deferred Taxes	468	745	1,451	-	-	-	-	-	-	-	-	-	-	2,664
20	ITC's Net	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Income Taxes	\$ (1,010)	\$ (1,641)	\$ (726)	\$ 502	\$ 11,815	\$ 1,852	\$ (4,518)	\$ 2,066	\$ 3,719	\$ 6,673	\$ 203	\$ 1,168	\$ 831	\$ 20,934
22	Net Utility Operating Income	\$ (1,540)	\$ (2,503)	\$ (1,107)	\$ 765	\$ 18,022	\$ 2,826	\$ (6,892)	\$ 3,151	\$ 5,672	\$ 10,177	\$ 310	\$ 1,782	\$ 1,267	\$ 31,930

**Commonwealth Edison Company**

**Ratemaking Reclassifications**  
(In Thousands)

Line No.	Description	Property Held For Future Use (PHFU) Reclasses (Sch. C-2.14)	Operation & Maintenance Reclasses (Sch. C-2.15)	Income Tax Reclasses (Sch. C-2.16)	Other Reclasses (Sch. C-2.17)	Total Ratemaking Reclassifications
	(a)	(b)	(c)	(d)	(e)	(f)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	(4,038)	-	-	3,542	(496)
3	Total Operating Revenues	\$ (4,038)	\$ -	\$ -	\$ 3,542	\$ (496)
4	Operating Expenses					
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -
6	Distribution	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Customer Accounts Expenses	-	-	-	-	-
9	Customer Service and Informational Expenses	-	-	-	-	-
10	Sales Expenses	-	-	-	-	-
11	Administrative and General Expenses	-	9,788	-	-	9,788
12	Depreciation & Amortization Expense	-	-	-	-	-
13	Taxes Other Than Income	(2,900)	-	-	-	(2,900)
14	Other	-	-	-	-	-
15	Total Operating Expenses	\$ (2,900)	\$ 9,788	\$ -	\$ -	\$ 6,888
16	Income Taxes					
17	State Income Taxes	\$ (81)	\$ (693)	\$ (1,617)	\$ 251	\$ (2,140)
18	Federal Income Taxes	(370)	(3,183)	(7,430)	1,152	(9,831)
19	Deferred Taxes	-	-	3,694	-	3,694
20	ITC's Net	-	-	-	-	-
21	Total Income Taxes	\$ (451)	\$ (3,876)	\$ (5,353)	\$ 1,403	\$ (8,277)
22	Net Utility Operating Income	\$ (687)	\$ (5,912)	\$ 5,353	\$ 2,139	\$ 893

**Commonwealth Edison Company**

Jurisdictional Allocation Summary for Operating Statement Items  
For the Year 2000  
(In Thousands)

Witness: J. P. Hill

Line No.	Description	Adjusted Total Company Operating Statement Items (Sch. A-5)	Electric Generation Segment	FERC Electric Transmission	Non-DST Segment	Allocation of Delivery Services to Wholesale Customers	Other	Illinois-Jurisdictional Delivery Services Amounts
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Operating Revenues	\$ 6,691,319	\$ -	\$ -	\$ -	\$ -	\$ 4,904,349	\$ 1,786,970
2	Other Revenues	106,312	721	34,749	16,032	11	-	54,799
3	Total Operating Revenues	\$ 6,797,631	\$ 721	\$ 34,749	\$ 16,032	\$ 11	\$ 4,904,349	\$ 1,841,769
4	Operating Expenses							
5	Production	\$ 2,855,139	\$ 2,854,707	\$ -	\$ -	\$ -	\$ -	\$ 432
6	Distribution	420,005	-	-	-	1,864	-	418,141
7	Transmission	62,277	-	62,277	-	-	-	-
8	Customer Accounts Expenses	211,959	-	-	29,523	-	-	182,436
9	Customer Service and Informational Expenses	12,217	-	-	-	-	-	12,217
10	Sales Expenses	22,647	-	-	22,647	-	-	-
11	Administrative and General Expenses	420,689	151,735	25,471	42,259	561	-	200,663
12	Depreciation & Amortization Expense	1,006,702	654,688	51,842	-	1,045	-	299,127
13	Taxes Other Than Income	330,795	129,107	12,270	34,367	225	-	154,826
14	Other	-	-	-	-	-	-	-
15	Total Operating Expenses	\$ 5,342,430	\$ 3,790,237	\$ 151,860	\$ 128,796	\$ 3,695	\$ -	\$ 1,267,842
16	Income Taxes							
17	State Income Taxes							\$ 33,952
18	Federal Income Taxes							155,958
19	Deferred Taxes							(20,590)
20	ITC's Net							(1,744)
21	Total Income Taxes							\$ 167,576
22	Net Utility Operating Income							\$ 406,351

**Commonwealth Edison Company**

Detailed Adjustments to Derive Unadjusted Jurisdictional Balance for Operating Statement Items  
For the Year 2000  
(In Thousands)

Witness: J. P. Hill

Line No.	Description	Electric Generation Segment	FERC Electric Transmission	Non-DST Segment	Allocation of Delivery Services to Wholesale Customers	Other	Total Adjustments on Schedule A-6	Reference to Exhibit, Schedule or Workpaper
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ 4,904,349	\$ 4,904,349	Adj. to remove all revs. other than delv srvc related
2	Other Revenues	721	34,749	16,032	11	-	51,513	See WPC-20.1
3	Operating Expenses							
4	Production	\$ 2,854,707	\$ -	\$ -	\$ -	\$ -	\$ 2,854,707	Remove Production Expenses
5	Distribution	-	-	-	1,864	-	1,864	Allocation to Wholesale Municipalities (Exhibit 14.1)
6	Transmission	-	62,277	-	-	-	62,277	Remove Transmission Expenses
7	Customer Accounts Expenses	-	-	29,523	-	-	29,523	Uncollectible Accounts Expense (Schedule C-12)
8	Sales Expenses	-	-	22,647	-	-	22,647	Remove Sales Expenses
9	Administrative and General Expenses	151,735	25,471	42,259	561	-	220,026	See WPC-1.2
10	Depreciation & Amortization Expense	654,688	51,842	-	1,045	-	707,575	See WPC-1.3
11	Taxes Other Than Income	129,107	12,270	34,367	225	-	175,969	See WPC-1.6

**Commonwealth Edison Company**

Jurisdictional Rate Base Summary  
December 31, 2000  
(In Thousands)

Witness: Various

Line No.	Description	Unadjusted Jurisdictional Rate Base	Pro Forma and Test Year Adjustments (B-2)	Adjusted Rate Base	Less: Assignment of Rate Base to Wholesale Customers	Illinois Jurisdictional Delivery Services Amounts
	(a)	(b)	(c)	(d)	(e)	(f)
1	Plant-in-Service					
2	Distribution Plant	\$ 8,140,225	\$ 260,215	\$ 8,400,440	\$ 29,825	\$ 8,370,615
3	General and Intangible Plant	863,214	(10,409)	852,805	2,454	850,351
4	Subtotal	<u>\$ 9,003,439</u>	<u>\$ 249,806</u>	<u>\$ 9,253,245</u>	<u>\$ 32,279</u>	<u>\$ 9,220,966</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ (3,825,482)	\$ (6,694)	\$ (3,832,176)	\$ (10,542)	\$ (3,821,634)
7	General and Intangible Plant	(227,146)	2,246	(224,900)	(693)	(224,207)
8	Subtotal	<u>\$ (4,052,628)</u>	<u>\$ (4,448)</u>	<u>\$ (4,057,076)</u>	<u>\$ (11,235)</u>	<u>\$ (4,045,841)</u>
9	Materials & Supplies Inventories	\$ 36,633	\$ -	\$ 36,633	154	\$ 36,479
10	Construction Work in Progress	20,869	-	20,869	56	20,813
11	Regulatory Assets	-	6,161	6,161	-	6,161
12	Accumulated Deferred Income Taxes	(757,143)	(11,552)	(768,695)	(2,768)	(765,927)
13	Customer Deposits	(17,856)	-	(17,856)	-	(17,856)
14	Customer Advances	(325)	-	(325)	-	(325)
15	Other Deferred Credits	(9,820)	-	(9,820)	-	(9,820)
16	Accumulated Pre-1971 Investment Tax Credits	(254)	-	(254)	-	(254)
17	Operating Reserves	<u>(361,580)</u>	<u>-</u>	<u>(361,580)</u>	<u>(1,111)</u>	<u>(360,469)</u>
18	Total	<u>\$ 3,861,335</u>	<u>\$ 239,967</u>	<u>\$ 4,101,302</u>	<u>\$ 17,375</u>	<u>\$ 4,083,927</u>

**Commonwealth Edison Company**

Jurisdictional Rate Base by ICC Account  
December 31, 2000  
(In Thousands)

Witness: Various

Line No.	Description	ICC Account	Unadjusted Jurisdictional Rate Base	Normalization and Pro Forma Adjustments (Sch. B-2)	Jurisdictional Ratemaking Reclassifications (Sch. B-2)	Adjusted Jurisdictional Rate Base
	(a)	(b)	(c)	(d)	(e)	(f)
1	Plant-in-Service	101-106, 114				
2	Distribution Plant		\$ 8,140,225	\$ 260,215	\$ -	\$ 8,400,440
3	General and Intangible Plant		863,214	(10,409)	-	852,805
4	Subtotal		<u>\$ 9,003,439</u>	<u>\$ 249,806</u>	<u>\$ -</u>	<u>\$ 9,253,245</u>
5	Accumulated Depreciation & Amortization	108, 111 & 115				
6	Distribution Plant		\$ (3,825,482)	\$ (6,694)	\$ -	\$(3,832,176)
7	General and Intangible Plant		(227,146)	2,246	-	(224,900)
8	Subtotal		<u>\$ (4,052,628)</u>	<u>\$ (4,448)</u>	<u>\$ -</u>	<u>\$(4,057,076)</u>
9	Materials & Supplies Inventories	154, 155 & 163	\$ 36,633	\$ -	\$ -	\$ 36,633
10	Construction Work in Progress	107	20,869	-	-	20,869
11	Regulatory Assets	182, 186 & 189	-	6,161	-	6,161
12	Accumulated Deferred Income Taxes	190, 281-283	(757,143)	(11,552)	-	(768,695)
13	Customer Deposits	235	(17,856)	-	-	(17,856)
14	Customer Advances	252	(325)	-	-	(325)
15	Other Deferred Credits	253	(9,820)	-	-	(9,820)
16	Accumulated Pre-1971 Investment Tax Credits	255	(254)	-	-	(254)
17	Operating Reserves	228	<u>(361,580)</u>	<u>-</u>	<u>-</u>	<u>(361,580)</u>
18	Total		<u>\$ 3,861,335</u>	<u>\$ 239,967</u>	<u>\$ -</u>	<u>\$ 4,101,302</u>

**Commonwealth Edison Company**

**Summary of Utility Adjustments to Rate Base (1)(2)**  
(In Thousands)

Witness: Various

Line No.	Description	Plant Additions: In Service in 2000 (Sch. B 2-1)	Plant Additions: Pro Forma Adjustments (Sch. B 2-2)	Rate Case Expenses (Sch. B 2-3)	Sale of C-Team (Sch. B 2.4)	Jurisdictional Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)
1	Plant-in-Service					
2	Distribution Plant	\$ 99,519	\$ 160,696	\$ -	\$ -	\$ 260,215
3	General and Intangible Plant	-	-	-	(10,409)	(10,409)
4	Subtotal	<u>\$ 99,519</u>	<u>\$ 160,696</u>	<u>\$ -</u>	<u>\$ (10,409)</u>	<u>\$ 249,806</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ (2,550)	\$ (4,144)	\$ -	\$ -	\$ (6,694)
7	General and Intangible Plant	-	-	-	2,246	2,246
8	Subtotal	<u>\$ (2,550)</u>	<u>\$ (4,144)</u>	<u>\$ -</u>	<u>\$ 2,246</u>	<u>\$ (4,448)</u>
9	Materials & Supplies Inventories	\$ -	\$ -	\$ -	\$ -	\$ -
10	Construction Work in Progress	-	-	-	-	-
11	Regulatory Assets	-	-	6,161	-	6,161
12	Accumulated Deferred Income Taxes	(468)	(745)	(2,439)	(7,900)	(11,552)
13	Customer Deposits	-	-	-	-	-
14	Customer Advances	-	-	-	-	-
15	Other Deferred Credits	-	-	-	-	-
16	Accumulated Pre-1971 Investment Tax Credits	-	-	-	-	-
17	Operating Reserves	-	-	-	-	-
18	Total	<u>\$ 96,501</u>	<u>\$ 155,807</u>	<u>\$ 3,722</u>	<u>\$ (16,063)</u>	<u>\$ 239,967</u>

- Notes:
- (1) See Schedules B-2.1 through B-2.4 for a description, summary calculation and supporting workpaper references for the above adjustments.
  - (2) If no portion of an adjustment on a functional basis is reflected in jurisdictional rate base, then information for that adjustment is not provided.



**Commonwealth Edison Company**

**Detailed Adjustments to Rate Base**  
**(In Thousands)**

Witness: P. E. Voltz

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Projects Placed In-Service in 2000</u></b>			
2	<i>Projects Placed In-service in 2000 that were Not Formally Declared In-service Until 2001 in the Accounting System</i>			
3	Distribution Depreciation Class:			
4	Distribution	\$ 13,490		WPB-2.1a
5	High Voltage Distribution	86,029		WPB-2.1a
6	Total Projects Placed In-Service	<u>\$ 99,519</u>	101	
7	Accumulated Depreciation	\$ (2,550)	108	WPB-2.1a
8	Accumulated Deferred Income Taxes	<u>(468)</u>	282	WPB-2.1c
9	Net Addition to Rate Base	<u>\$ 96,501</u>		
10	The balance of the accumulated depreciation includes distribution			
11	projects that are depreciated at two different rates based on the			
12	depreciation class. The distribution depreciation classes consist of			
13	distribution which is depreciated at a rate of 3.6% for one year and			
14	high voltage distribution which is depreciated at a rate of 2.4% for			
15	one year.			

**Commonwealth Edison Company****Detailed Adjustments to Rate Base****(In Thousands)****Witness: P. E. Voltz**

<b>Line No.</b>	<b>Description</b>	<b>Jurisdictional Amount</b>	<b>ICC Account</b>	<b>Supporting Workpaper</b>
1	<b><u>Projects Placed In-Service in 2001:</u></b>			
2	<b><i>Projects Placed In-service and Formally Declared In-service in First Quarter of 2001 in the Accounting System</i></b>			
3	Distribution Depreciation Class:			
4	Distribution	\$ 8,491		WPB-2.2a
5	High Voltage Distribution	5,655		WPB-2.2a
6	Total Projects Placed In-Service	<u>\$ 14,146</u>	101	
7	Accumulated Depreciation	\$ (441)	108	WPB-2.2a
8	Accumulated Deferred Income Taxes	(35)	282	WPB-2.1c
9	Net Addition to Rate Base	<u>\$ 13,670</u>		
10	The balance of the accumulated depreciation includes distribution			
11	projects that are depreciated at two different rates based on the			
12	depreciation class. The distribution depreciation classes consist of			
13	distribution which is depreciated at a rate of 3.6% for one year and			
14	high voltage distribution which is depreciated at a rate of 2.4% for			
15	one year.			
16	<b><i>Projects Placed In-service in First Quarter of 2001 that were Not Formally Declared In-service in the Accounting System</i></b>			
17	Distribution Depreciation Class:			
18	High Voltage Distribution	\$ 19,958		WPB-2.2a
19	Total Projects Placed In-Service	<u>\$ 19,958</u>	101	
20	Accumulated Depreciation	\$ (479)	108	WPB-2.2a
21	Accumulated Deferred Income Taxes	(107)	282	WPB-2.1c
22	Net Addition to Rate Base	<u>\$ 19,372</u>		
23	The balance of the accumulated depreciation includes high voltage			
24	distribution which is depreciated at a rate of 2.4% for one year.			

**Commonwealth Edison Company****Detailed Adjustments to Rate Base**  
**(In Thousands)**Witness: P. E. Voltz

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><i>Projects Reasonably Expected to be Placed In-service in Second Quarter of 2001</i></b>			
2	Distribution Depreciation Class:			
3	Distribution	\$ 15,463		WPB-2.2b
4	High Voltage Distribution	111,129		WPB-2.2b
5	Total Projects Placed In-Service	<u>\$ 126,592</u>	101	
6	Accumulated Depreciation	\$ (3,224)	108	WPB-2.2b
7	Accumulated Deferred Income Taxes	<u>(603)</u>	282	WPB-2.1c
8	Net Addition to Rate Base	<u>\$ 122,765</u>		
9	The balance of the accumulated depreciation includes distribution			
10	projects that are depreciated at two different rates based on the			
11	depreciation class. The distribution depreciation classes consist of			
12	distribution which is depreciated at a rate of 3.6% for one year and			
13	high voltage distribution which is depreciated at a rate of 2.4% for			
14	one year.			

**Commonwealth Edison Company****Detailed Adjustments to Rate Base****Witness: J. P. Hill**

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<u>Rate Case Expenses Allowed in Docket No. 99-0117</u>			
2	Legal fees and expenses	\$ 4,279	182	WPB-2.3a
3	Accumulated Amortization through December 31, 2000	(1,783)	182	WPB-2.3a
4	Accumulated Deferred Income Taxes	(988)	283	WPB-2.3b
5	Net Addition to Rate Base	<u>\$ 1,508</u>		
6	These rate case expenses include expenses allowed for			
7	recovery by the ICC in Docket No. 99-0117.			
9	Such expenses were to be deferred and amortized over			
10	three years for ratemaking purposes. The accumulated			
11	amortization balance reflects amortization from			
12	October 1, 1999 through December 31, 2000.			
13	<u>Rate Case Expenses Related to Current Proceeding</u>			
14	Legal fees and expenses	\$ 5,498	182	WPB-2.3a
15	Accumulated Amortization through December 31, 2000	(1,833)	182	WPB-2.3a
16	Accumulated Deferred Income Taxes	(1,451)	283	WPB-2.3b
17	Net Addition to Rate Base	<u>\$ 2,214</u>		
18	These rate case expenses include expenses incurred in 2001			
19	and expected to be incurred in 2002 primarily for legal fees,			
20	consultant fees and related expenses in connection with the			
21	current proceeding. Such expenses are deferred and			
22	amortized over three years for ratemaking purposes. The			
23	accumulated amortization balance reflects amortization			
24	for one year.			

**Commonwealth Edison Company****Detailed Adjustments to Rate Base****(In Thousands)****Witness: J. P. Hill**

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<u>Sale of CTEAM Facility in 2001:</u>			
2	Removal of CTEAM Facility from Rate Base as of 12/31/2000-			
3	Original Cost - Land	\$ (3,095)	101	WPB-2.4a
4	Original Cost - Structures and Improvements	(30,680)	101	WPB-2.4a
5	Plant Acquisition Adjustment	23,366	114	WPB-2.4a
6	Adjusted Gross Plant Related to CTEAM	<u>\$ (10,409)</u>		
7	Accumulated Depreciation	\$ 2,294	108	WPB-2.4a
8	Amortization of Plant Acquisition Adjustment	(48)	115	WPB-2.4a
9	Adjusted Accumulated Depreciation and Amortization	<u>2,246</u>		
10	Accumulated Deferred Income Taxes	<u>(7,900)</u>	282	WPB-2.4b
11	Net Removal from Rate Base	<u><u>\$ (16,063)</u></u>		
12	In April 2001, ComEd filed a required notice with the ICC of its			
13	intention to sell the CTEAM facility in Bolingbrook, Illinois.			
14	The disposition is expected to take place by June 2001.			

**Commonwealth Edison Company**

**Leased Property Included in Jurisdictional Rate Base**

ComEd did not include any leased properties in the jurisdictional rate base reflected on Schedule B-1, Jurisdictional Rate Base Summary.

**Commonwealth Edison Company**

Construction Work in Progress  
As of December 31, 2000  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>		<u>Jurisdictional CWIP Balance</u> (1)
1	Actual Balance of Distribution Plant-related	
2	Construction Work in Progress (CWIP)	
3	Upon Which AFUDC has not been Capitalized	<u>\$ 20,869</u> (2)

Notes:

- (1) Before allocation to Reselling Municipalities.
- (2) There were no construction projects that exceeded 5% of the total jurisdictional CWIP balance at December 31, 2000.

**Commonwealth Edison Company**

**Construction Work in Progress Percent Complete**

**Witness: J. P. Hill**

Schedule B-4.1 is not applicable. There were no construction projects that exceeded 5% of the total jurisdictional construction work in progress balance at December 31, 2000.

See Schedule B-4, Construction Work in Progress.



**Commonwealth Edison Company**

Cash Working Capital

Schedule B-5 is not applicable. No cash working capital is included in jurisdictional rate base on Schedule B-1, Jurisdictional Rate Base Summary.

**Commonwealth Edison Company**

Materials & Supplies  
As of December 31, 2000  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>		<u>Total Company</u>	<u>Jurisdictional (3)(4)</u>
1	Materials and Supplies (M&S) Inventory - Account 154 (1)	\$ 164,938	\$ 39,016
2	Undistributed Stores Expense - Account 163 (2)	5,609	3,387
3	Merchandise - Account 155	391	-
4	Subtotal	<u>\$ 170,938</u>	<u>\$ 42,403</u>
5	Less: Estimated accounts payable associated with		
6	jurisdictional M&S at December 31, 2000		<u>5,770</u>
7	Jurisdictional Materials and Supplies Inventory		<u><u>\$ 36,633</u></u>

## Notes:

- (1) Includes 100% of M&S inventory at Regions and storerooms.
- (2) Includes 100% of Undistributed Stores Expense at Regions and storerooms.
- (3) The total company balance of materials and supplies was functionalized based upon the direct assignment method. See WPB-5.1.
- (4) Before allocation to Reselling Municipalities

**Commonwealth Edison Company****Materials and Supplies**

(In Thousands)

**Witness: J. P. Hill**

<u>Line No.</u>	<u>Month Ended</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
1	January	\$ 227,315	\$ 232,832	\$ 259,634
2	February	232,858	236,262	253,471
3	March	231,046	233,672	255,530
4	April	228,994	231,312	252,984
5	May	232,060	234,416	255,706
6	June	235,731	239,513	257,521
7	July	239,878	241,204	249,915
8	August	240,087	240,249	249,771
9	September	238,518	241,952	244,365
10	October	212,661	237,927	240,968
11	November	201,133	242,088	238,780
12	December	170,938	220,397	229,532

Commonwealth Edison Company

Accumulated Deferred Income Taxes  
(In Thousands)

Witness: J.P. Hill

Line No.	Account / Item - Debit / (Credit) Balance	12/31/99 Federal	12/31/99 State	12/31/99 Total	12/31/00 Federal	12/31/00 State	12/31/00 Total	Assignment/Allocation Method	12/31/00 Jurisdictional
1	A/C 190-Current - 190.21 & 190.51								
2	Provisions for Customer Refunds	\$ 4,232	\$ 911	\$ 5,143	\$ 4,931	\$ 1,063	\$ 5,994	Excluded from DST	\$ -
3	Provision for Bad debt/Damage to Co. Property	16,049	3,466	19,515	20,006	4,333	24,339	Uncollectible Expense	8,658
4	Obsolete Materials	5,380	1,157	6,537	23,396	5,099	28,495	Obsolete Materials	168
5	Taxes other than Income Taxes	(6,459)	(1,394)	(7,853)	1,879	409	2,288	Income Statement	3,484
6	Accrued Vacation	28,325	6,110	34,435	24,165	5,487	29,653	Operating Expense Payroll	16,159
7	Accrued Holiday	-	-	-	(1,773)	(382)	(2,155)	Operating Expense Payroll	(1,630)
8	Power Saver Program	19	4	23	19	4	23	Excluded from DST	-
9	Total A/C 190-Current	\$ 47,546	\$ 10,254	\$ 57,800	\$ 72,623	\$ 16,014	\$ 88,637		\$ 26,838
10	A/C 190-Noncurrent - 190.22 & 190.52								
11	Contributions in Aid of Construction	\$ 77,049	\$ 15,079	\$ 92,128	\$ 89,855	\$ 19,427	\$ 109,282	CIAC Miscellaneous Revenue	\$ 87,654
13	Interest Capitalized Under Section 263A	90,951	19,597	110,548	90,502	19,536	110,038	Net Plant	36,563
14	Post Retirement Health Care (PRHC)	121,727	26,418	148,145	65,365	14,545	79,910	Operating Expense Payroll	28,709
15	Injuries & Damages (I&D)	16,114	3,016	19,130	14,584	2,690	17,274	Injuries and Damages	11,545
16	Supplemental Management Retirement Plan	2,608	561	3,169	12,181	2,632	14,813	Operating Expense Payroll	6,300
17	Deferred Compensation Plan Payments after Retirement	9,910	2,146	12,056	9,793	2,116	11,909	Operating Expense Payroll	10,615
18	Deferred Director Fees	215	50	265	215	45	259	Operating Expense Payroll	231
19	Pension Costs	151,993	32,939	184,932	79,845	17,470	97,315	Operating Expense Payroll	47,559
20	Executive Uninsured Death Benefits after Retirement	244	54	298	246	55	301	Operating Expense Payroll	268
21	Employee Group Life Insurance after Retirement	15,092	3,262	18,355	24,531	5,313	29,845	Operating Expense Payroll	16,338
22	Retirement Plan for Directors	275	60	335	44	10	54	Operating Expense Payroll	48
23	Advanced Payment Under Electric Service Plant Contracts	2,131	453	2,584	1,692	357	2,049	Excluded from DST	-
24	Management Incentive Plan Compensation & Interest	179	21	200	177	21	198	Operating Expense Payroll	176
25	Merger Costs	81	18	99	2,640	575	3,215	Merger Costs	1,130
26	Air Transportation Prepaid Mileage Program	44	8	52	61	12	73	Operating Expense Payroll	65
27	Computer Software - Post 1990 Additions	5,191	1,117	6,308	3,110	675	3,785	IT allocation	3,374
28	Post Retirement Dental Care	5,765	1,244	7,009	10,313	2,234	12,547	Operating Expense Payroll	6,801
29	MAIN Partners	96	23	119	96	23	119	100% Transmission	-
30	Unpaid General Liability / Worker's Compensation	96	17	113	(875)	(195)	(1,070)	Operating Expense Payroll	(953)
31	Excess Benefit Savings Plan	1,493	323	1,816	2,050	444	2,494	Operating Expense Payroll	808
32	Management Deferred Compensation Plan	1,555	356	1,911	1,905	413	2,318	Operating Expense Payroll	735
33	Writedown Manufactured Gas Plants	30,136	6,518	36,654	35,742	7,791	43,533	100% Distribution	43,533
34	Bank Commitment Fees	21	61	82	21	61	82	Operating Expense Payroll	73
35	Post Retirement Vision Care	1,166	251	1,417	1,959	424	2,383	Operating Expense Payroll	1,248
36	Stock Awards	582	125	707	1,912	415	2,327	Operating Expense Payroll	1,349
37	Cleanup Costs of Superfund Sites	2,179	477	2,656	1,979	434	2,413	100% Distribution	2,413
38	Franchise Fees	21,773	5	21,778	18	4	22	Operating Expense Payroll	20

Commonwealth Edison Company

Accumulated Deferred Income Taxes  
(In Thousands)

Witness: J.P. Hill

Line No.	Account / Item - Debit / (Credit) Balance	12/31/99 Federal	12/31/99 State	12/31/99 Total	12/31/00 Federal	12/31/00 State	12/31/00 Total	Assignment/Allocation Method	12/31/00 Jurisdictional
1	Legal Fees Prarie Path	132	-	132	132	-	132	100% Distribution	132
2	Interest on Projected Tax Deficiencies	11,327	2,457	13,784	15,113	3,291	18,404	Tax Deficiency	1,502
3	Portion of Management Compensation Capitalized	6,805	1,142	7,947	5,638	960	6,598	Operating Expense Payroll	4,368
4	Incentive Compensation Plan - Bonus	1,002	216	1,218	1,002	216	1,218	Operating Expense Payroll	1,086
5	Incentive Compensation Deferred Stock Bonus Plan	(786)	(169)	(955)	378	85	463	Operating Expense Payroll	413
6	MISO Settlement	-	-	-	10,276	2,237	12,513	100% Transmission	-
7	Management Retention Incentive Plan	274	59	333	293	64	357	Operating Expense Payroll	18
8	Liability for Severance Plans	3,325	707	4,032	55,911	12,169	68,080	Excluded from DST	-
9	Unearned Deferred Compensation Stock Options	-	-	-	(11,106)	(2,391)	(13,497)	Operating Expense Payroll	(5,026)
10	Restricted Stock	-	-	-	(1,917)	(417)	(2,334)	Operating Expense Payroll	(380)
11	Emission Allowances	-	-	-	(27,416)	(5,904)	(33,320)	Excluded from DST	-
12	Long-term Debt	-	-	-	1,071	230	1,301	Excluded from DST	-
13	Investment Tax Credits	133,480	28,276	161,756	32,254	6,556	38,810	Excluded from DST	-
14	Total A/c 190 - Noncurrent	\$ 714,224	\$ 146,884	\$ 861,109	\$ 531,590	\$ 114,619	\$ 646,209		\$ 308,714
15	Total A/c 190	\$ 761,770	\$ 157,138	\$ 918,908	\$ 604,213	\$ 130,633	\$ 734,846		\$ 335,552
16	A/c 282001 & 011 - Liberalized Depreciation - Plant & Equipment	\$ (2,497,100)	\$ (487,326)	(2,984,425)	\$ (509,024)	\$ (79,048)	\$ (588,072)	Net Plant	\$ (904,936)
17	A/c 282002 & 012 -Other Property								
18	Repair Allowance	\$ (185,509)	\$ (35,992)	(221,501)	\$ (178,830)	\$ 34,853	\$ (143,977)	Net Plant	\$ (165,518)
19	Amortization of Regulatory Asset	800,521	172,401	972,922	-	-	-	Excluded from DST	-
20	Pensions, Payroll, Use, and Property Taxes Capitalized - P&E	(110,209)	(21,502)	(131,710)	(104,379)	(20,382)	(124,760)	Net Plant	(45,887)
21	Allowance for Borrowed Funds Used During Construction - P&E	(39,312)	(8,363)	(47,675)	(40,956)	(8,740)	(49,696)	Net Plant	(26,838)
22	Deferred Gain on Sale of Fossil Stations	-	-	-	18,138	3,949	22,087	Excluded from DST	-
23	Like Kind Exchange	-	-	-	(400,502)	(87,194)	(487,696)	Excluded from DST	-
24	Power Path Software Costs	(682)	(147)	(829)	(11,714)	(2,549)	(14,262)	Operating Expense Payroll	(13,113)
25	Miscellaneous Computer Software - AIBS	-	-	-	(435)	(95)	(530)	Excluded from DST	-
26	CIMS Software Costs	(43,585)	(9,253)	(52,838)	(28,424)	(6,032)	(34,455)	100 % Customer	(34,455)
27	CBMS Software Costs	(12,799)	(2,762)	(15,561)	(11,525)	(2,488)	(14,013)	Operating Expense Payroll	(5,190)
28	Total A/c 282002 & 012	\$ 408,425	\$ 94,383	\$ 502,808	\$ (758,625)	\$ (88,677)	\$ (847,302)		\$ (291,001)
29	ADIT - Other - Current - A/c 283								
30	Clearing accounts	\$ (5,493)	\$ (1,231)	\$ (6,724)	\$ (2,022)	\$ (469)	\$ (2,491)	Operating Expense Payroll	\$ (2,474)
31	Rental Income not on Books	46	10	56	22	5	27	Miscellaneous Revenue	25
32	Total ADIT - Other - Current	\$ (5,447)	\$ (1,221)	\$ (6,668)	\$ (2,000)	\$ (464)	\$ (2,464)		\$ (2,450)

Commonwealth Edison Company

Accumulated Deferred Income Taxes  
(In Thousands)

Witness: J.P. Hill

Line No.	Account / Item - Debit / (Credit) Balance	12/31/99 Federal	12/31/99 State	12/31/99 Total	12/31/00 Federal	12/31/00 State	12/31/00 Total	Assignment/Allocation Method	12/31/00 Jurisdictional
1	ADIT - Other - Noncurrent - A/c 283								
2	Redemption of 1st Mortgage Bonds Prior to Maturity	\$ (12,658)	\$ (2,751)	\$ (15,409)	\$ (11,439)	\$ (2,493)	\$ (13,932)	Net Plant	\$ (10,791)
3	Net Removal Costs	42,943	10,237	53,180	37,205	8,564	45,769	Net Plant	116,483
4	Chicago Equity Fund Partnership Tax Loss	(962)	(203)	(1,165)	(1,037)	(219)	(1,256)	Excluded from DST	-
5	Chicago Arbitration Settlement	-	-	-	(7,009)	(1,526)	(8,535)	Excluded from DST	-
6	UCHM Contribution Agreement	-	-	-	(5,893)	(1,271)	(7,164)	Excluded from DST	-
7	Sparks Spread	-	-	-	(11,057)	(2,407)	(13,464)	Excluded from DST	-
8	Reg. Asset Sparks Spread	-	-	-	11,057	2,407	13,464	Excluded from DST	-
9	ADIT Effects of all Pro Forma Adjustments	-	-	-	-	-	-	100% Jurisdictional	-
10	Total ADIT - Other - Noncurrent - A/c 283	<u>\$ 29,323</u>	<u>\$ 7,283</u>	<u>\$ 36,606</u>	<u>\$ 11,827</u>	<u>\$ 3,056</u>	<u>\$ 14,883</u>		<u>\$ 105,692</u>
11	Total ADIT at 12/31/00	<u>\$ (1,303,029)</u>	<u>\$ (229,743)</u>	<u>\$ (1,532,772)</u>	<u>\$ (653,608)</u>	<u>\$ (34,500)</u>	<u>\$ (688,109)</u>		<u>\$ (757,143)</u>

- Notes: (1) The Federal Tax Office (FTO) provided the accumulated deferred income tax balances.
- (2) FTO provided the assignments of total ADIT between Generation, Wires, Corporate, and BSGC.
- (3) The Jurisdictional balance represents the portion of the Wires, Corporate, and BSGC balances that are Jurisdictional related. These balances were allocated as noted above (see workpapers)
- (4) Excludes items which are 100% Production or reclassified to nonutility for ratemaking purposes.
- (5) FAS 109 Related Regulatory Assets and Liabilities were excluded from the ADIT calculation.

**Commonwealth Edison Company**

**Analysis of Jurisdictional Investment Tax Credits (ITC's)**  
(In Thousands)

**Witness: J. P. Hill**

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional 12/31/1999 Accumulated ITC's</u>	<u>Jurisdictional 12/31/2000 Accumulated ITC's</u>	<u>Jurisdictional 2000 ITC Amortization</u>
1	Pre-1971 (3%)	\$ 424	\$ 254	\$ 170
2	Post-1970 (4% & 10%)	35,953	34,379	1,574
3	Total	<u>\$ 36,378</u>	<u>\$ 34,634</u>	<u>\$ 1,744</u>

**Commonwealth Edison Company**

Deferred Charges

Witness: J. P. Hill

Line No.

- 1        1) There were no jurisdictional deferred charges as of December 31, 2000.
- 2        2) See Schedule B-2, Summary of Adjustments to Rate Base which includes
- 3        pro forma adjustments for known and measurable changes. Such adjustments
- 4        include deferred charges for the unamortized costs of:
- 5               A) Rate case expenses (Schedule B-2.1)



**Commonwealth Edison Company**

Property Held for Future Use Included in Rate Base

Witness: J. P. Hill

Line No.

- 1 Schedule B-8 is not applicable. No property held for future use is included in jurisdictional
- 2 rate base on Schedule B-1.

**Commonwealth Edison Company**

Customer Deposits  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>	<u>2000 Month Ended</u>	<u>Total Company</u>	<u>Jurisdictional (1)</u>
1	January	\$ 69,596	\$ 17,472
2	February	71,065	17,331
3	March	72,102	17,584
4	April	71,287	17,385
5	May	70,350	17,157
6	June	70,038	17,081
7	July	70,035	17,080
8	August	69,793	17,021
9	September	69,823	17,028
10	October	73,271	17,869
11	November	76,388	18,629
12	December	73,215	17,856
13	Interest Accrued on Customer Deposits in 2000: (2)		
14		\$ 8,053	\$ 1,964

Notes:

- (1) The jurisdictional balance is based upon the estimated DST revenue requirement as a percent of total 2000 revenues.
- (2) Account Charged - 431.1, Miscellaneous Interest Expense.

**Commonwealth Edison Company**

**Budget Payment Plan Balances**  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>	<u>2000 Month Ended</u>	<u>Total Balance (1)</u>	<u>Jurisdictional Balance (1)(2)(3)</u>
1	January	\$ (3,006)	\$ (733)
2	February	\$ (80)	\$ (20)
3	March	\$ 3,552	\$ 866
4	April	\$ 6,947	\$ 1,694
5	May	\$ 10,190	\$ 2,485
6	June	\$ 10,388	\$ 2,533
7	July	\$ 4,991	\$ 1,217
8	August	\$ (1,148)	\$ (280)
9	September	\$ (8,026)	\$ (1,957)
10	October	\$ (6,373)	\$ (1,554)
11	November	\$ (2,910)	\$ (710)
12	December	\$ (3,383)	\$ (825)

Notes:

- (1) There was no interest accrued for budget payment plan balances in 2000.
- (2) Balances under the budget payment plan are reflected in Customer Accounts Receivable. For ratemaking purposes, Customer Accounts Receivable are reflected in cash working capital.  
As indicated in the response to Request AD-019 (Schedule B-5), no cash working capital is included in jurisdictional rate base.
- (3) The jurisdictional balance is based upon the estimated DST revenue requirement as a percent of total 2000 revenues.

**Commonwealth Edison Company**

Jurisdictional Operating Statement  
For the Year 2000  
(In Thousands)

Witness: J. P. Hill

Line No.	Description	Unadjusted Jurisdictional Operating Income	Test Year and Pro Forma Adjustments (C-2, p.1)	Ratemaking Reclassifications (C-2, p.2)	Pro Forma Jurisdictional Operating Income	Less: Assignment to Wholesale Customers	Pro Forma Jurisdictional Operating Income
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Operating Revenues	\$ 1,786,970	\$ -	\$ -	\$ 1,786,970	-	\$ 1,786,970
2	Other Revenues	54,810	-	-	54,810	11	54,799
3	Total Operating Revenues	\$ 1,841,780	\$ -	\$ -	\$ 1,841,780	\$ 11	\$ 1,841,769
4	Operating Expenses						
5	Production	\$ 432	\$ -	\$ -	\$ 432	\$ -	\$ 432
6	Distribution	428,098	(8,093)	-	420,005	1,864	418,141
7	Transmission	-	-	-	-	-	-
8	Customer Accounts Expenses	179,608	2,828	-	182,436	-	182,436
9	Customer Service and Informational Expenses	12,037	180	-	12,217	-	12,217
10	Sales Expenses	-	-	-	-	-	-
11	Administrative and General Expenses	251,471	(54,953)	4,706	201,224	561	200,663
12	Depreciation & Amortization Expense	292,702	7,470	-	300,172	1,045	299,127
13	Taxes Other Than Income	155,347	(296)	-	155,051	225	154,826
14	Other	-	-	-	-	-	-
15	Total Operating Expenses	\$ 1,319,695	\$ (52,864)	\$ 4,706	\$ 1,271,537	\$ 3,695	\$ 1,267,842
16	Income Taxes						
17	State Income Taxes	\$ 30,758	\$ 3,266	\$ (333)	\$ 33,691	\$ (261)	\$ 33,952
18	Federal Income Taxes	141,286	15,004	(1,530)	154,760	(1,198)	155,958
19	Deferred Taxes	(23,254)	2,664	-	(20,590)	-	(20,590)
20	ITC's Net	(1,744)	-	-	(1,744)	-	(1,744)
21	Total Income Taxes	\$ 147,046	\$ 20,934	\$ (1,863)	\$ 166,117	\$ (1,459)	\$ 167,576
22	Net Utility Operating Income	\$ 375,039	\$ 31,930	\$ (2,843)	\$ 404,126	\$ (2,225)	\$ 406,351

**Commonwealth Edison Company**

Jurisdictional Operating Statement by ICC Account  
For the Year 2000  
(In Thousands)

Witness: J. P. Hill

Line No.	Description	ICC Account	Unadjusted Jurisdictional Operating Income	Test Year and Pro Forma Adjustments (C-2, p.1)	Ratemaking Reclassifications (C-2, p.2)	Pro Forma Jurisdictional Operating Income
	(a)	(b)	(c)	(d)	(e)	(f)
1	Operating Revenues	400	\$ 1,786,970	\$ -	\$ -	\$ 1,786,970
2	Other Revenues	450-456	54,810	-	-	54,810
3	Total Operating Revenues		\$ 1,841,780	\$ -	\$ -	\$ 1,841,780
4	Operating Expenses					
5	Production	500-557	\$ 432	\$ -	\$ -	\$ 432
6	Distribution	580-598	428,098	(8,093)	-	420,005
7	Transmission	560-573	-	-	-	-
8	Customer Accounts Expenses	901-905	179,608	2,828	-	182,436
9	Customer Service and Informational Expenses	907-910	12,037	180	-	12,217
10	Sales Expenses	911-916	-	-	-	-
11	Administrative and General Expenses	920-935	251,471	(54,953)	4,706	201,224
12	Depreciation & Amortization Expense	403-407	292,702	7,470	-	300,172
13	Taxes Other Than Income	408.1	155,347	(296)	-	155,051
14	Other		-	-	-	-
15	Total Operating Expenses		\$ 1,319,695	\$ (52,864)	\$ 4,706	\$ 1,271,537
16	Income Taxes					
17	State Income Taxes	409.2	\$ 30,758	\$ 3,266	\$ (333)	\$ 33,691
18	Federal Income Taxes	409.2	141,286	15,004	(1,530)	154,760
19	Deferred Taxes	410/411	(23,254)	2,664	-	(20,590)
20	ITC's Net	411	(1,744)	-	-	(1,744)
21	Total Income Taxes		\$ 147,046	\$ 20,934	\$ (1,863)	\$ 166,117
22	Net Utility Operating Income		\$ 375,039	\$ 31,930	\$ (2,843)	\$ 404,126

**Commonwealth Edison Company**

Schedule C-2  
(AD-029)  
Page 1 of 2

**Summary of Utility Proposed Adjustments to Operating Income**  
(In Thousands)

Witness: Various

Line No.	Description	Income Effect of Plant Additions (Sch. C-2.1)	Income Effect of Plant Additions (Sch. C-2.2)	Rate Case Expenses (Sch. C-2.3)	Sale of C-Team (Sch. C-2.4)	Merger Costs (Sch. C-2.5)	Annual Incentive Compensation-Merger Related P/R Tax Reduction (Sch. C-2.6)	2001 Salary and Wage Adjustment (Sch. C-2.7)	Discontinue Light Bulb Program (Sch. C-2.8)	Obsolete Materials Write-off (Sch. C-2.9)	Manufactured Gas Plant (Sch. C-2.10)	Tree Trimming (Sch. C-2.11)	Storm Restoration Costs (Sch. C-2.12)	Liberty and Vantage Reporting Costs (Sch. C-2.13)	Jurisdictional Pro Forma Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses														
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Distribution	-	-	-	-	(2,275)	(2,143)	7,103	(5,217)	-	-	(513)	(2,950)	(2,098)	(8,093)
8	Customer Accounts Expenses	-	-	-	-	(334)	-	3,162	-	-	-	-	-	-	2,828
9	Customer Service and Informational	-	-	-	-	-	-	180	-	-	-	-	-	-	180
10	Sales Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	-	-	-	-	(26,646)	(2,186)	120	-	(9,391)	(16,850)	-	-	-	(54,953)
12	Depreciation & Amortization Expenses	2,550	4,144	1,833	(1,057)	-	-	-	-	-	-	-	-	-	7,470
13	Taxes Other Than Income	-	-	-	(210)	(582)	(349)	845	-	-	-	-	-	-	(296)
14	Other (O&M)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Operating Expenses	\$ 2,550	\$ 4,144	\$ 1,833	\$ (1,267)	\$ (29,837)	\$ (4,678)	\$ 11,410	\$ (5,217)	\$ (9,391)	\$ (16,850)	\$ (513)	\$ (2,950)	\$ (2,098)	\$ (52,864)
16	Income Taxes														
17	State Income Taxes	\$ (264)	\$ (427)	\$ (389)	\$ 90	\$ 2,112	\$ 331	\$ (808)	\$ 369	\$ 665	\$ 1,193	\$ 36	\$ 209	\$ 149	\$ 3,266
18	Federal Income Taxes	(1,214)	(1,959)	(1,788)	412	9,703	1,521	(3,710)	1,697	3,054	5,480	167	959	682	15,004
19	Deferred Taxes	468	745	1,451	-	-	-	-	-	-	-	-	-	-	2,664
20	ITC's Net	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Income Taxes	\$ (1,010)	\$ (1,641)	\$ (726)	\$ 502	\$ 11,815	\$ 1,852	\$ (4,518)	\$ 2,066	\$ 3,719	\$ 6,673	\$ 203	\$ 1,168	\$ 831	\$ 20,934
22	Net Utility Operating Income	\$ (1,540)	\$ (2,503)	\$ (1,107)	\$ 765	\$ 18,022	\$ 2,826	\$ (6,892)	\$ 3,151	\$ 5,672	\$ 10,177	\$ 310	\$ 1,782	\$ 1,267	\$ 31,930

**Commonwealth Edison Company**

**Ratemaking Reclassifications - Jurisdictional**  
(In Thousands)

Witness: J. P. Hill

Line No.	Description	Property Held For Future Use (PHFU) Reclass (Sch. C-2.14)	Operation & Maintenance Reclass (Sch. C-2.15)	Income Tax Reclass (Sch. C-2.16)	Other Reclass (Sch. C-2.17)	Total Ratemaking Reclassifications
	(a)	(b)	(c)	(d)	(e)	(f)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses					
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -
6	Distribution	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Customer Accounts Expenses	-	-	-	-	-
9	Customer Service and Informational Expenses	-	-	-	-	-
10	Sales Expenses	-	-	-	-	-
11	Administrative and General Expenses	-	4,706	-	-	4,706
12	Depreciation & Amortization Expenses	-	-	-	-	-
13	Taxes Other Than Income	-	-	-	-	-
14	Other	-	-	-	-	-
15	Total Operating Expenses	\$ -	\$ 4,706	\$ -	\$ -	\$ 4,706
16	Income Taxes					
17	State Income Taxes	\$ -	\$ (333)	\$ -	\$ -	\$ (333)
18	Federal Income Taxes	-	(1,530)	-	-	(1,530)
19	Deferred Taxes	-	-	-	-	-
20	ITC's Net	-	-	-	-	-
21	Total Income Taxes	\$ -	\$ (1,863)	\$ -	\$ -	\$ (1,863)
22	Net Utility Operating Income	\$ -	\$ (2,843)	\$ -	\$ -	\$ (2,843)

**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

Witness: P. E. Voltz

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Projects Placed In-Service in 2000</u></b>			
2	<i>Projects Placed In-service in 2000 that were Not Formally Declared In-service Until 2001 in the Accounting System</i>			
3	Distribution Depreciation Class:			
4	Distribution	\$ 13,490	108	WPB-2.1a
5	High Voltage Distribution	86,029	108	WPB-2.1a
6	Total Projects Placed In-Service	<u>\$ 99,519</u>		
7	Depreciation Expense:			
8	Distribution @ 3.6%	\$ 486	403	
9	High Voltage Distribution @ 2.4%	2,065	403	
10	Total depreciation expense	<u>2,550</u>		WPB-2.1a
11	Income Tax Effects of Above Adjustments:			
12	State Income Taxes	\$ (264)	409.2	WPB-2.1c
13	Federal Income Taxes	(1,214)	409.2	WPB-2.1c
14	Deferred Income Taxes	468	410/411	WPB-2.1c
15		<u><u>\$ (1,010)</u></u>		



**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

**Witness: P. E. Voltz**

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Projects Placed In-Service in 2001:</u></b>			
2	<i>Projects Placed In-service and Formally Declared In-service in First Quarter of 2001 in the Accounting System</i>			
3	Distribution Depreciation Class:			
4	Distribution	\$ 8,491		WPB-2.1a
5	High Voltage Distribution	5,655		WPB-2.1a
6	Total Projects Placed In-service	<u>\$ 14,146</u>		
7	Depreciation Expense:			
8	Distribution @ 3.6%	\$ 306	403	
9	High Voltage Distribution @ 2.4%	136	403	
10	Total depreciation expense	<u>441</u>		WPB-2.1a
11	Income Tax Effects of Above Adjustments:			
12	State Income Taxes	\$ (38)	409.2	WPB-2.1c
13	Federal Income Taxes	(173)	409.2	WPB-2.1c
14	Deferred Income Taxes	35	410/411	WPB-2.1c
15		<u>\$ (176)</u>		
16	<b><u>Projects Placed In-Service in 2001:</u></b>			
17	<i>Projects Placed In-service in First Quarter of 2001 that were Not Formally Declared In-service in the Accounting System</i>			
18	Distribution Depreciation Class:			
19	High Voltage Distribution	\$ 19,958		WPB-2.1a
20	Total Projects Placed In-Service	<u>\$ 19,958</u>		
21	Depreciation Expense:			
22	High Voltage Distribution @ 2.4%	<u>\$ 479</u>	403	WPB-2.1a
23	Income Tax Effects of Above Adjustments:			
24	State Income Taxes	\$ (53)	409.2	WPB-2.1c
25	Federal Income Taxes	(243)	409.2	WPB-2.1c
26	Deferred Income Taxes	107	410/411	WPB-2.1c
27		<u>\$ (189)</u>		

**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

**Witness: P. E. Voltz**

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><i>Projects Reasonably Expected to be Placed In-service in Second Quarter of 2001</i></b>			
2	Distribution Depreciation Class:			
3	Distribution	\$ 15,463		WPB-2.1a
4	High Voltage Distribution	111,129		WPB-2.1a
5	Total Projects Placed In-Service	<u>\$ 126,592</u>		
6	Depreciation Expense:			
7	Distribution @ 3.6%	\$ 557	403	
8	High Voltage Distribution @ 2.4%	2,667	403	
9	Total depreciation expense	<u>3,224</u>		WPB-2.1a
10	Income Tax Effects of Above Adjustments:			
11	State Income Taxes	\$ (336)	409.2	WPB-2.1c
12	Federal Income Taxes	(1,544)	409.2	WPB-2.1c
13	Deferred Income Taxes	603	410/411	WPB-2.1c
14		<u>\$ (1,277)</u>		
15	Total depreciation expense (Schedule C2.2 adjustments)	<u>4,144</u>		
16	Total Income Tax Effects (Schedule C2.2 adjustments)			
18	State Income Taxes	\$ (427)		
19	Federal Income Taxes	\$ (1,960)		
20	Deferred Income Taxes	\$ 745		
21		<u>\$ (1,642)</u>		

**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

**Witness: J. P. Hill**

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Amortization of Rate Case Expenses</u></b>			
2	Expense Adjusted:			
3	Administrative and General expenses	<u>\$ 1,833</u>	928	WPB-2.3a
4	Deferred rate case expenses are amortized over a 3-year			
5	period. The total rate case expenses related to the			
6	current proceedings are \$5,498,000 reflected on Schedule B-2.3.			
7	The ICC allowed recovery of \$4,279,000 of rate case			
8	expenses in Docket No. 99-0117, with an annual			
9	amortization of \$1,426,000. Actual test year 2000 expenses			
10	reflect costs related to ICC Docket Nos. 99-0117 and			
11	99-0013 of \$942,000. No increase has been made to			
12	test year 2000 expenses for the net difference between the			
13	amortization of the rate case expenses allowed in the prior			
14	DST proceeding and actual 2000 expenses for the prior proceedings.			
15	<b><u>Income Tax Effects of Above Adjustment</u></b>			
16	State Income Taxes	\$ (389)	409.2	WPB-2.3b
17	Federal Income Taxes	(1,788)	409.2	WPB-2.3b
18	Deferred Income Taxes	1,451	410/411	WPB-2.3b
19		<u>\$ (726)</u>		

**Commonwealth Edison Company****Detailed Adjustments to Operating Income**  
**(In Thousands)**Witness: J. P. Hill

<u>Line No.</u>	<u>Description</u>	<u>Total Amount</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Sale of CTEAM Facility in 2001:</u></b>				
2	Remove depreciation of CTEAM facility	\$ (1,057)	\$ (1,057)	403	WPC-2.4a
3	Remove property taxes on CTEAM facility	(210)	(210)	408.1	WPC-2.4b
4	Net Change in Expenses	<u>\$ (1,267)</u>	<u>\$ (1,267)</u>		
5	In April 2001, ComEd filed a required notice with the				
6	ICC of its intention to sell the CTEAM facility in				
7	Bolingbrook, Illinois. The disposition is expected to				
8	take place by June 2001.				
9	<b><u>Income Tax Effects of Above Adjustment</u></b>				
10	State Income Taxes	\$ 90	\$ 90	409.2	
11	Federal Income Taxes	412	412	409.2	
12	Deferred Income Taxes	-	-	410/411	
13		<u>\$ 502</u>	<u>\$ 502</u>		

**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

Witness: J. P. Hill

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Merger Costs</u></b>			
2	Expense Adjusted:			
3	Distribution O&M expense	\$ (2,275)	580, 590	WPC2.5a
4	Customer Accounts expense	(334)	903	WPC2.5a
5	Administrative and General expenses	(26,646)	various	WPC2.5a
6	Taxes Other Than Income	<u>(582)</u>	408.1	WPC2.5a
7				
8	Total	<u><u>\$ (29,837)</u></u>		
9				
10	Adjustment to remove the expense effects of merger			
11	activities conducted in 2000. Costs removed relate to			
12	activities incurred for merger implementation and			
13	integration.			
10	<b><u>Income Tax Effects of Above Adjustments</u></b>			
11	State Income Taxes	\$ 2,112	409.2	
12	Federal Income Taxes	9,703	409.2	
13	Deferred Income Taxes	-	410/411	
14		<u><u>\$ 11,815</u></u>		

**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

Witness: J. P. Hill

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Annual Incentive Compensation - Merger Related</u></b>			
2	Expense Adjusted:			
3	Distribution O&M expense	\$ (2,143)	580	WPC-2.6a
4	Administrative and General expenses	(2,186)	920	WPC-2.6a
5	Taxes Other Than Income	<u>(349)</u>	408.1	WPC-2.6a
6	Total	<u><u>\$ (4,678)</u></u>		
7	Adjustment of expenses to 1) remove the portion of the			
8	2000 annual incentive compensation related to the			
9	successful completion of the merger and 2) to adjust			
10	the merger related incentive for the effect of the true-up			
11	of the 2000 incentive compensation accrual recorded in 2001.			
12	<b><u>Income Tax Effects of Above Adjustments</u></b>			
13	State Income Taxes	\$ 331	409.2	
14	Federal Income Taxes	1,521	409.2	
15	Deferred Income Taxes	<u>-</u>	410/411	
16		<u><u>\$ 1,852</u></u>		

**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

**Witness: J. P. Hill**

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>2001 Salary and Wage Increases</u></b>			
2	Expense Adjusted:			
3	Distribution O&M expense	\$ 7,103	various	WPC-2.7a
4	Customer Accounts expense	3,162	various	WPC-2.7a
5	Customer Service & Informational expense	180	various	WPC-2.7a
6	Administrative and General expenses	120	various	WPC-2.7a
7	Taxes Other Than Income	845	various	WPC-2.7a
8	Total	<u>\$ 11,410</u>		
9	Adjustment of expenses to reflect the 2001 general			
10	wage increase for both management and			
11	non-management employees.			
12	<b><u>Income Tax Effects of Above Adjustments</u></b>			
13	State Income Taxes	\$ (808)	409.2	
14	Federal Income Taxes	(3,710)	409.2	
15	Deferred Income Taxes	-	410/411	
16		<u>\$ (4,518)</u>		

**Commonwealth Edison Company****Detailed Adjustments to Operating Income**  
**(In Thousands)**Witness: J. P. Hill

<u>Line No.</u>	<u>Description</u>	<u>Total Amount</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Discontinuation of Light Bulb Program</u></b>				
2	Reduction in Administrative and General expenses:				
3	Provide Light Bulb Program	(4,607)	(4,607)	587	WPC2.8a
4	Light Bulb Agent compensation cost	(609)	(609)	587	WPC2.8a
5	Net Change in Expenses	<u>\$ (5,216)</u>	<u>\$ (5,216)</u>		
6	On April 11, 2001, the ICC approved ComEd's				
7	request to discontinue the Light Bulb Program				
8	effective May 1, 2001.				



**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

Witness: J. P. Hill

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Obsolete Materials Write-Off</u></b>			
2	Expense Adjusted:			
3	Administrative and General expenses	<u>\$ (9,391)</u>	930.2	WPC-2.9a
4	Adjustment to reduce expenses for the non-recurring			
5	portion of obsolete material write-offs in 2000			
6	for stock related to delivery service activities.			
7	<b><u>Income Tax Effects of Above Adjustment</u></b>			
8	State Income Taxes	\$ 665	409.2	
9	Federal Income Taxes	3,054	409.2	
10	Deferred Income Taxes	-	410/411	
11		<u>\$ 3,719</u>		

**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

Witness: J. P. Hill

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Manufactured Gas Plant Site Expenses</u></b>			
2	Expense Adjusted:			
3	Administrative and General expenses	<u>\$ (16,850)</u>	930.2	WPB-2.10a
4	Reduction of test year expenses to reflect only actual			
5	2000 expenditures to remediate manufactured gas plant sites.			
6	<b><u>Income Tax Effects of Above Adjustment</u></b>			
7	State Income Taxes	\$ 1,193	409.2	
8	Federal Income Taxes	5,480	409.2	
9	Deferred Income Taxes	-	410/411	
10		<u>\$ 6,673</u>		

**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

Witness: P. E. Voltz

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Tree Trimming Expenses</u></b>			
2	Expense Adjusted:			
3	Distribution O&M expense	<u>\$ (513)</u>	593	WPC-2.11a
4	Tree trimming expenses were normalized based on a			
5	historical three-year average. This adjustment accounts			
6	for the difference between 2000 actual costs and the			
7	expected level of future on-going expenditures.			
8	<b><u>Income Tax Effects of Above Adjustment</u></b>			
9	State Income Taxes	\$ 36	409.2	
10	Federal Income Taxes	167	409.2	
11	Deferred Income Taxes	-	410/411	
12		<u>\$ 203</u>		

**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

Witness: P. E. Voltz

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Storm Restoration Costs</u></b>			
2	Expense Adjusted:			
3	Distribution O&M expense	<u>\$ (2,950)</u>	593	WPC-2.12a
4	As part of the process of creating a storm accrual			
5	account, a future level of storm expenditures was			
6	determined based on a three-year average. This			
7	adjustment accounts for the difference between			
8	2000 costs and the expected level of future on-going			
9	expenditures.			
10	<b><u>Income Tax Effects of Above Adjustment</u></b>			
11	State Income Taxes	\$ 209	409.2	
12	Federal Income Taxes	959	409.2	
13	Deferred Income Taxes	-	410/411	
14		<u>\$ 1,168</u>		

**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

Witness: P. E. Voltz

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<b><u>Liberty and Vantage Reporting Costs</u></b>			
2	Expense Adjusted:			
3	Distribution O&M expense	<u>\$ (2,098)</u>	580	WPC-2.13a
4	Removal of incremental distribution costs incurred in			
5	the test year related to the Liberty Consulting and			
6	Vantage Consulting investigations.			
7	<b><u>Income Tax Effects of Above Adjustment</u></b>			
8	State Income Taxes	\$ 149	409.2	
9	Federal Income Taxes	682	409.2	
10	Deferred Income Taxes	-	410/411	
11		<u>\$ 831</u>		

**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

**Witness: J. P. Hill**

<u>Line No.</u>	<u>Description</u>	<u>Total Amount</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<u>Property Held For Future Use</u>				
2	Net Revenues	\$ (4,038)	\$ -	454	2000 Actual
3	Property Taxes	(2,900)	-	408	2000 Actual
4	Net Expense	<u>\$ 1,138</u>	<u>\$ -</u>		

- 5 Description:  
6 All farming revenues, rentals and property taxes related to Property Held for Future Use  
7 (PHFU) are included above the line for ICC reporting purposes. For the delivery service  
8 revenue requirement, PHFU has been excluded from rate base. For ICC ratemaking  
9 purposes, revenues and expenses related to PHFU are reclassified below the line.

Commonwealth Edison CompanyDetailed Adjustments to Operating Income  
(In Thousands)Witness: J. P. Hill

<u>Line No.</u>	<u>Description</u>	<u>Total Amount</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<u>O&amp;M Reclasses</u>				
2	Unidentified Cash	\$ (188)	\$ (70)	421	2000 Actual/WPC-1.2
3	Advertising Expense	(5,094)	-	920,930	2000 Actual/WPC-1.2
4	Net Gain on Reacquired Debentures	(2)	(1)	421	2000 Actual/WPC-1.2
5	Interest on Customer Deposits	8,053	1,964	431	2000 Actual/WPC-1.2
6	Memberships	(446)	-	930	2000 Actual/WPC-1.2
7	Donations	5,160	1,911	930	2000 Actual/WPC-1.2
8	Discrimination Settlements	(131)	-	426	2000 Actual/WPC-1.2
9	Bank Commitment Fees	<u>2,436</u>	<u>902</u>	426	2000 Actual/WPC-1.2
10		<u>\$ 9,788</u>	<u>\$ 4,706</u>		

11 Description:

12 **Unidentified cash** is included in Miscellaneous Nonoperating Income, and is recorded below the line for  
 13 ICC reporting purposes. For ratemaking purposes, this income is reclassified to operating income.

14 **Advertising** is recorded above the line for ICC purposes. Section 9-225(3) of the Public Utility Act  
 15 does not allow expenditures for political, promotional, goodwill or institutional advertising as an  
 16 allowable cost of service. For ICC ratemaking purposes, such amounts are reclassified below the line.

17 **Net gains on reacquired debentures** are recorded below the line as miscellaneous nonoperating  
 18 income for ICC reporting purposes. For ICC ratemaking purposes, these gains are reclassified  
 19 above the line as a reduction to operation and maintenance expenses.

20 **Interest on customer deposits** amount are recorded below the line for ICC reporting purposes.  
 21 For ICC ratemaking purposes, since customer deposits are deducted from rate base, this amount  
 22 is reclassified to above the line.

23 **Memberships** are recorded above the line for ICC reporting purposes. For ICC ratemaking  
 24 purposes, certain memberships related to electric industry associations have been disallowed in  
 25 previous rate filings and have been reclassified below the line.

26 **Donations** exclude the effect of the donation of the Six East Lake property in May 2000. The property  
 27 was transferred from Plant in Service to Nonutility Property in 1999.

28 **Discrimination settlements** have been reclassified below the line.

29 **Bank commitment fees** are recorded below the line for ICC reporting purposes. Such costs  
 30 are reclassified above the line as a cost of service.

**Commonwealth Edison Company****Detailed Adjustments to Operating Income****(In Thousands)****Witness: J. P. Hill**

<u>Line No.</u>	<u>Description</u>	<u>Total Amount</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<u>Current and Deferred Income Taxes</u>				
2	Taxes on AFUDC				
3	Deferred	\$ (3,671)	\$ -	410	2000 Actual/Sch. C-3.2
4	Taxes on Interest Capitalized				
5	for Tax Purposes				
6	Current	(4,431)	-	411	2000 Actual/Sch. C-3.2
7	Deferred	2,745	-	411	2000 Actual/Sch. C-3.2
8	Interest on Tax Deficiencies				
9	Current	(4,616)	-	410,411	2000 Actual
10	Deferred	4,620	-	410,411	2000 Actual
11	Description:				
12	Deferred tax provisions for AFUDC related to CWIP. For the delivery services revenue				
13	requirement, the portion of the provision that relates to CWIP which is not included in rate base				
14	is reclassified below the line.				
15	Taxes related to interest capitalized for tax purposes and interest on income tax deficiencies				
16	are recorded above the line for ICC reporting purposes. For ratemaking purposes, a calculation				
17	is made to determine the amount of interest expenses that should be reflected above the line				
18	(interest synchronization) for computing income taxes. Therefore, taxes on interest capitalized				
19	and interest on income tax deficiencies are reclassified below the line for ICC ratemaking				
20	purposes.				



**Commonwealth Edison Company**

**Detailed Adjustments to Operating Income**  
**(In Thousands)**

**Witness: J. P. Hill**

<u>Line No.</u>	<u>Description</u>	<u>Total Amount</u>	<u>Jurisdictional Amount</u>	<u>ICC Account</u>	<u>Supporting Workpaper</u>
1	<u>Other Reclassifications (Reflected in Revenues)</u>				
2	Cost of Electricity Provided Under				
3	Franchise Agreements	\$ 6,799	\$ -	(1)	WPC-20.1
4	Cost of Electricity Use for Delivery Services	<u>(3,257)</u>	<u>-</u>	(1)	WPC-20.1
5	Total	<u><u>\$ 3,542</u></u>	<u><u>\$ -</u></u>		
6	Description:				
7	ComEd provides free service to municipalities under its franchise agreements. To offset				
8	the cost of providing that component of our franchise fees, an adjustment to revenues				
9	reduces the cost of service in this proceeding.				
10	The cost of electricity use for delivery services represents the estimated cost				
11	of energy used by company-owned facilities to provide delivery services.				

Note:

- (1) These reclasses involve the entire revenue requirement (e.g., O&M's, depreciation, property taxes, etc.) However, the calculations to spread the revenue requirement of these reclasses would merely reflect an allocation of these total costs to individual line items. Accordingly, the entire adjustments are reflected in revenues.

**Commonwealth Edison Company**

Schedule C-3  
(AD-031)  
Page 1 of 4

Jurisdictional Income Taxes  
2000 Actual Test Year with Pro Forma Adjustments  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional \$</u>
1	Delivery Services Tariff Base Revenues	\$ 1,786,970
2	Miscellaneous Revenues	54,799
3	Total Revenues	<u>\$ 1,841,769</u>
4	O&M Expense	\$ (813,889)
5	Pro Forma Depreciation and Amortization Expense	(299,127)
6	Property Payroll & Misc. Taxes Except Income	(154,826)
7	Total Electric Operating Expenses	<u>\$ (1,267,842)</u>
8	Interest Synchronization	(157,231)
9	Electric Operating Income Before Income Taxes	<u>\$ 416,696</u>

**Commonwealth Edison Company**

Jurisdictional Income Taxes  
2000 Actual Test Year with Pro Forma Adjustments  
(In Thousands)

Witness: J. P. Hill

Line No.	Income Tax Additions	Total	Assignment/Allocation Method	Jurisdictional %	Jurisdictional \$
1	Provisions to reserves for --				
2	Compensation unit payments after retirement of recipients	\$ 2,802	Op. Expense Payroll	37.04%	\$ 1,038
3	Employee group gift life insurance after retirement	9,398	Op. Expense Payroll	37.04%	3,481
4	Excess benefit savings plan	1,572	Op. Expense Payroll	37.04%	582
5	Management deferred compensation plan	1,072	Op. Expense Payroll	37.04%	397
6	Executive uninsured death benefits after retirement	6	Op. Expense Payroll	37.04%	2
7	Injuries and damages	(4,687)	Injuries and Damages	37.04%	(1,736)
8	Management incentive compensation plan and interest thereon	4	Op. Expense Payroll	37.04%	1
9	Pension costs	(30,834)	Op. Expense Payroll	37.04%	(11,421)
10	Post retirement dental care	5,087	Op. Expense Payroll	37.04%	1,884
11	Post retirement health care-net	27,587	Op. Expense Payroll	37.04%	10,218
12	Post retirement vision care	941	Op. Expense Payroll	37.04%	349
13	Retirement plan for directors	101	Op. Expense Payroll	37.04%	37
14	Supplemental management retirement plan	5,699	Op. Expense Payroll	37.04%	2,111
15	Management retention incentive plan	598	Op. Expense Payroll	37.04%	221
16	Stock Awards	4,091	Op. Expense Payroll	37.04%	1,515
17	Uncollectable accounts/Damage to Co. property	12,940	Op. Expense Payroll	37.04%	4,793
18	Amortization of first mortgage bonds redemption costs recorded on books	3,714	Net Plant	37.64%	1,398
19	Clearing Accounts	5,447	Op. Expense Payroll	37.04%	2,018
20	Computer software costs capitalized	4,000	IT Allocator	60.30%	2,412
21	Contributions in aid of construction	74,897	CIAC Miscellaneous Revenue	80.21%	60,075
22	Interest capitalized under Code Section 263a	9,689	Reclassified to Below the Line	0.00%	-
23	Interest on projected tax deficiencies	13,626	Reclassified to Below the Line	0.00%	-
24	Charitable Contributions paid before 3/15/00	1,225	Op. Expense Payroll	37.04%	454
25	Rental income not on the books	(74)	Op. Expense Payroll	37.04%	(27)
26	Vacation pay provision	74,376	Op. Expense Payroll	37.04%	27,549
27	Clean up of superfund sites	(600)	100% Jurisdictional	100.00%	(600)
28	Writedown of Manufactured Gas Plants	17,300	100% Jurisdictional	100.00%	17,300
29	Merger Costs	15,500	Merger Costs	32.11%	4,977
30	Writedown of Obsolete Materials	41,203	Obsolete Materials	17.22%	7,094
31	Total Income Tax Additions	<u>\$ 222,677</u>			<u>\$ 136,122</u>

**Commonwealth Edison Company**

Schedule C-3  
(AD-031)  
Page 3 of 4

Jurisdictional Income Taxes  
2000 Actual Test Year with Pro Forma Adjustments  
(In Thousands)

Witness: J. P. Hill

Line No.	Income Tax Deductions	Total	Assignment/Allocation Method	Jurisdictional %	Jurisdictional \$
1	Additional depreciation for tax purposes:				
2	Plant and equipment	\$ (450,967)	Federal Tax Office	100.00%	\$ (19,787)
3	Pro Forma Adjustment - Merger Costs	-	100% Jurisdictional	100.00%	-
5	Pro Forma Adjustment - Sale of C-Team	-	100% Jurisdictional	100.00%	-
6	Pro Forma Adjustment - Elimination of Light Bulb Program	-	100% Jurisdictional	100.00%	-
7	Pro Forma Adjustment - 2001 Salary & Wage Adjustment	-	100% Jurisdictional	100.00%	-
8	Pro Forma Adjustment - Annual Incentive Comp reduced for Merger	-	100% Jurisdictional	100.00%	-
9	Pro Forma Adjustment - Obsolete Material Write-off	-	100% Jurisdictional	100.00%	-
10	Pro Forma Adjustment - Rate Case Expenses	(3,664)	100% Jurisdictional	100.00%	(3,664)
11	Pro Forma Adjustment - Tree Trimming	-	100% Jurisdictional	100.00%	-
12	Pro Forma Adjustment - Storms	-	100% Jurisdictional	100.00%	-
13	Pro Forma Adjustment - Liberty and Vantage Reporting Costs	-	100% Jurisdictional	100.00%	-
14	Pro Forma Adjustment - Plant Additions	(3,063)	100% Jurisdictional	100.00%	(3,063)
15	Pro Forma Adjustment - Manufactured Gas Plant Site Expenses	-	100% Jurisdictional	100.00%	-
16	Net removal costs	84,645	Net Plant	37.64%	31,860
	Reduction of reserves for --				
17	Compensation unit payments after retirement of recipients	3,195	Op. Expense Payroll	37.04%	1,183
18	Deferred directors' fees	79	Op. Expense Payroll	37.04%	29
19	Employee group gift life insurance after retirement	226	Op. Expense Payroll	37.04%	84
20	Management incentive compensation plan and interest thereon	8	Op. Expense Payroll	37.04%	3
21	Excess benefit savings plan	(114)	Op. Expense Payroll	37.04%	(42)
22	Post-retirement vision care	413	Op. Expense Payroll	37.04%	153
23	Post-retirement dental care	1,201	Op. Expense Payroll	37.04%	445
24	Post-retirement health care	28,846	Op. Expense Payroll	37.04%	10,685
25	Retirement plan for directors	824	Op. Expense Payroll	37.04%	305
26	Supplemental management retirement plan	5,461	Op. Expense Payroll	37.04%	2,023
27	Management Retention Incentive Plan	985	Op. Expense Payroll	37.04%	365
28	Amortization of computer software costs	7,273	IT Allocator	60.30%	4,386
29	Amortization of franchise expenses	12	Op. Expense Payroll	37.04%	4
30	Amortization of prepaid air transportation costs	38	Op. Expense Payroll	37.04%	14
	Additional compensation to employees from disqualifying dispositions				
31	of stock acquired under Purchase Plan	80	Op. Expense Payroll	37.04%	30
32	Adjustment of taxes other than income taxes	6,432	Taxes other than Income Total	50.59%	3,254
33	Deferred stock bonus plan	111	Op. Expense Payroll	37.04%	41
34	Interest on Projected Tax deficiencies	1,970	Reclassified to Below the Line	0.00%	-
35	CIMS software creation expenses	10,171	100% Customer	100.00%	10,171
36	Electric Service rate contract amortization recorded on the books	1,349	Op. Expense Payroll	37.04%	500
37	Crusade of Mercy - prior years, accrual	900	Op. Expense Payroll	37.04%	333
38	Charitable contributions recorded as an expense in 1999 to be paid in 2000	652	Op. Expense Payroll	37.04%	242
39	Stock Options Exercised	14,935	Op. Expense Payroll	37.04%	5,532
40	Vacation Pay to be paid after 3/15/99	72,168	Op. Expense Payroll	37.04%	26,731
41	Vacation Pay - New Years Day	2,128	Op. Expense Payroll	37.04%	788
42	Pensions capitalized and charged to plant	(6,446)	Net Plant	37.64%	(2,426)
43	Pensions capitalized and charged to costs of removal of plant	(547)	Net Plant	37.64%	(206)
44	Payroll taxes capitalized and charged to costs of removal of plant	1,018	Net Plant	37.64%	383
45	Obsolete Materials	2,947	Obsolete Materials	17.22%	508
46	Merger Costs	7,500	Merger Costs	32.11%	2,408
47	Total Income Tax Deductions	<u>\$ (219,681)</u>			<u>\$ 73,271</u>

**Commonwealth Edison Company**

Schedule C-3  
(AD-031)  
Page 4 of 4

Jurisdictional Income Taxes  
2000 Actual Test Year with Pro Forma Adjustments  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional \$</u>
1	Illinois Taxable Income	\$ 479,547
2	Illinois Income Tax @ 7.08%	33,952
3	Federal Taxable Income	<u>\$ 445,595</u>
4	Federal Income Tax Liability @ 35%	155,958
7	Total Current Income Tax Expense (Federal + Illinois)	<u>\$ 189,910</u>
8	Total Deferred Tax Expense	(24,078)
9	ITC Amortization	(1,744)
10	Electric Operating Income After All Income Taxes	<u>\$ 406,351</u>

**Commonwealth Edison Company**

**Consolidated Federal Income Tax Return**

**Witness: J.P. Hill**

**Line No.**

- 1 a) The jurisdictional federal income tax liability was calculated. See Schedule C-3 for the detailed  
2 calculation. In general, jurisdictional revenues and expenses were calculated to arrive at jurisdictional  
3 income before taxes. Income tax additions and deductions were assigned or allocated to arrive at  
4 jurisdictional Illinois taxable income. State income taxes were calculated by multiplying Illinois  
5 taxable income by 7.08%. Federal income taxes were calculated by multiplying federal taxable income  
6 (Illinois Taxable Income minus Illinois Taxes) by 35%.
- 7 b) The Illinois income tax rate for the 2000 test year (7.08%) is based on the actual Illinois apportionment  
8 factors developed and used in filing the 1999 Illinois income tax return.
- 9 ComEd's allocated share of Illinois income tax was divided by its "business income" to arrive  
10 at 7.08%.

Commonwealth Edison Company

Schedule C-3.2

(AD-033)

2000 Deferred Income Tax Expense

Page 1 of 2

(In Thousands)

Witness: J.P. Hill

Line No.	Description	2000 Total Deferred Taxes	Assignment/Allocation Method	Jurisdictional %	Jurisdictional \$
1	A/C 190-Current - 190.21 & 190.51				
2	Provisions for Bad debt/Damage to Co. Property	(5,124)	Operating Expense Payroll Total	37.04%	(1,898)
3	Obsolete Materials	(15,149)	Obsolete Materials Total	17.22%	(2,609)
4	Taxes other than Income Taxes	2,547	Taxes other than Income Taxes Total	50.59%	1,289
5	Accrued Vacation	(32)	Operating Expense Payroll Total	37.04%	(12)
6	Accrued Holiday	-	Operating Expense Payroll Total	37.04%	-
7	Total A/C 190-Current	<u>\$ (17,758)</u>			<u>\$ (3,230)</u>
8	A/C 190-NonCurrent - 190.22 & 190.52				
9	Contributions in Aid of Construction	\$ (29,659)	CIAC Miscellaneous Revenue	80.21%	\$ (23,790)
10	Interest Capitalized Under Section 263A	3,837	Reclassified to Below the Line	0.00%	-
11	Post Retirement Health Care (PRHC)	499	Operating Expense Payroll Total	37.04%	185
12	Injuries & Damages (I&D)	1,856	Injuries and Damages	37.04%	687
13	Supplemental Management Retirement Plan	(94)	Operating Expense Payroll Total	37.04%	(35)
14	Deferred Compensation Plan Payments after Retirement	156	Operating Expense Payroll Total	37.04%	57
15	Deferred Director Fees	31	Operating Expense Payroll Total	37.04%	11
16	Pension Costs	12,210	Operating Expense Payroll Total	37.04%	4,518
17	Executive Uninsured Death Benefits after Retirement	(2)	Operating Expense Payroll Total	37.04%	(1)
18	Employee Group Life Insurance after Retirement	(3,632)	Operating Expense Payroll Total	37.04%	(1,345)
19	Retirement Plan for Directors	286	Operating Expense Payroll Total	37.04%	106
20	Management Incentive Plan Compensation & Interest	2	Operating Expense Payroll Total	37.04%	1
21	Merger Costs	(3,168)	Merger Costs	32.11%	(1,017)
22	Air Transportation Prepaid Mileage Program	15	Operating Expense Payroll Total	37.04%	6
23	Computer Software - Post 1990 Additions	1,296	IT allocation	60.30%	781
24	Post Retirement Dental Care	(1,539)	Operating Expense Payroll Total	37.04%	(579)
25	Excess Benefit Savings Plan	(668)	Operating Expense Payroll Total	37.04%	(214)
26	Management Deferred Comp Plan	(425)	Operating Expense Payroll Total	37.04%	(157)
27	Writedown of Manufactured Gas Plants	(6,851)	100% Jurisdictional	100.00%	(6,851)
28	Post Retirement Vision Care	(209)	Operating Expense Payroll Total	37.04%	(78)
29	Stock Awards	(1,620)	Operating Expense Payroll Total	37.04%	(600)
30	Cleanup Costs of Superfund Sites	238	100% Jurisdictional	100.00%	238
31	Franchise Fees	5	Operating Expense Payroll Total	37.04%	2
32	Interest on Projected Tax Deficiencies	4,616	Reclassified to Below the Line	0.00%	-
33	Incentive Compensation Deferred Stock Bonus Plan	44	Operating Expense Payroll Total	37.04%	16
34	Stock Options Exercised	5,914	Operating Expense Payroll Total	37.04%	2,191
35	Additional Compensation	32	Operating Expense Payroll Total	37.04%	12
36	Electric Service rate contract amortization recorded on books	534	Operating Expense Payroll Total	37.04%	198
37	Management Retention Incentive Plan	(153)	Operating Expense Payroll Total	37.04%	(57)
38	Total A/C 190-NonCurrent	<u>\$ (16,450)</u>			<u>\$ (25,715)</u>
39	Total A/c 190	<u>\$ (34,208)</u>			<u>\$ (28,945)</u>

Commonwealth Edison Company

Schedule C-3.2

(AD-033)

2000 Deferred Income Tax Expense

Page 2 of 2

(In Thousands)

Witness: J.P. Hill

Line No.	Description	2000 Total Deferred Taxes	Assignment/Allocation Method	Jurisdictional %	Jurisdictional \$
1	A/c 282.21 - Liberalized Depreciation - Plant & Equipment	\$ (7,836)	Lib'l Depr - P&E	100.00%	\$ (7,836)
2	A/c 282.23&.24 -Other Property				
3	Repair Allowance	\$ -	Net Plant	37.64%	\$ -
4	Pensions, Payroll, Use, and Property Taxes Capitalized - P&E	(2,366)	Net Plant	37.64%	(890)
5	ABFUDC Plant & Equip Projects after 12/31/82	-	Reclassified to Below the Line	0.00%	-
6	CIMS Software Costs	4,028	100% Customer Service	100.00%	4,028
7	CBMS Software Costs	-	Operating Expense Payroll Total	37.04%	-
8	Subtotal A/c 282.23&.24	<u>\$ 1,662</u>			<u>\$ 3,138</u>
9	ADIT - Other - Current - A/c 283				
10	Clearing accounts	\$ (2,157)	Operating Expense Payroll Total	37.04%	\$ (799)
11	Rental Income not on Books	(29)	Miscellaneous Revenue	37.52%	(11)
12	Total ADIT - Other - Current	<u>\$ (2,186)</u>			<u>\$ (810)</u>
13	ADIT - Other - Noncurrent - A/c 283				
14	Redemption of 1st Mortgage Bonds Prior to Maturity	\$ (1,471)	Net Plant	37.64%	\$ (554)
15	Net Removal Costs	33,519	Net Plant	37.64%	12,617
16	Charitable Contributions	130	Operating Expense Payroll Total	37.04%	48
17	Other	928	100% Jurisdictional	100.00%	928
17	Pro Formas	(2,664)	100% Jurisdictional	100.00%	(2,664)
18	Subtotal ADIT - Other - Noncurrent	<u>\$ 30,443</u>			<u>\$ 10,375</u>
19	Total 2000 Actual Deferred Tax Expense	<u>\$ (12,126)</u>			<u>\$ (24,078)</u>



**Commonwealth Edison Company**

Differences Between Jurisdictional Book and Tax Depreciation  
Year 2000  
(In Thousands)

Witness: J.P. Hill

<u>Line No.</u>	<u>Description</u>	<u>Distribution</u>	<u>General Plant</u>	<u>Total</u>
1	Book Depreciation Expense	\$ 263,787	\$ 41,499	\$ 305,285
2	Transportation Depr included in O&M	-	12,400	12,400
3	Pro Forma Book Depreciation	4,448	-	4,448
4	Adjusted Book Depreciation	<u>\$ 268,235</u>	<u>\$ 53,899</u>	<u>\$ 322,133</u>
5	Tax Depreciation per Federal Tax Office	\$ (228,726)	\$ (80,375)	\$ (309,100)
6	Pro Forma Tax Depreciation	(9,757)	-	\$ (9,757)
7	Adjusted Tax Depreciation	<u>\$ (238,483)</u>	<u>\$ (80,375)</u>	<u>\$ (318,857)</u>
8	Liberalized Depreciation - Net Add/(Deduct)	<u>\$ 29,752</u>	<u>\$ (26,476)</u>	<u>\$ 3,276</u>
9	Jurisdictional %'s of T,D, and G	100.00%	37.64%	
10	Jurisdictional Adjusted Book Depr Expense	\$ 268,235	\$ 20,287	\$ 288,522
11	Jurisdictional Adjusted Tax Depreciation	(238,483)	(30,253)	\$ (268,736)
12	Jurisdictional Liberalized Depreciation - Net Add/(Deduct)	<u>\$ 29,752</u>	<u>\$ (9,966)</u>	<u>\$ 19,787</u>
13	Liberalized Depreciation - Plant and Equipment			
14	Lib'l Depr - P&E (net) Per FTO	\$ 12,081	\$ 11,401	\$ 23,482
15	Jurisdictional %'s of T,D, and G	100.00%	37.64%	
16	Jurisdictional Deferred Tax Expense	<u>\$ 12,081</u>	<u>\$ 4,291</u>	<u>\$ 16,373</u>
17	Pro Forma Adjustments	1,213	-	\$ 1,213
18	Jurisdictional Deferred Tax Expense	<u>\$ 13,294</u>	<u>\$ 4,291</u>	<u>\$ 17,586</u>

**Commonwealth Edison Company**

Interest Synchronization  
(In Thousands)

Witness: J.P. Hill

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Jurisdictional Rate Base (Sch. B-1)	\$ 4,083,927
2	Weighted Cost of Long-Term Debt (Sch. D-1, page 2)	3.85%
3	Synchronized Interest	<u>\$ 157,231</u>
4	Electric Income Tax Deduction for Interest Expense per Books	629,683
5	Decrease in Interest-Electric for Tax Calculation	<u>\$ 472,452</u>
6	Increase in Taxable Income-Electric for Tax Calculation	<u>\$ 472,452</u>
7	Increase in Current State Income Tax Effect (@ 7.08%)	33,450
8	Increase in Current Federal Income Tax Effect (@ 35%)	<u>\$ 142,763</u>

**Commonwealth Edison Company**

Social and Service Club Membership Dues  
Actual 2000 Expenses (1)  
(In Dollars)

Witness: J. P. Hill

Line No.	Organization	Total Utility (2)	Jurisdictional (3)
1	American Power Conference	\$ 19,000	\$ 7,038
2	Association for Investments Management & Research	1,675	620
3	Association of Edison Illuminating Companies	6,940	2,571
4	Better Business Bureau of Chicago	4,000	1,482
6	Chicago Central Area Committee	10,135	3,754
8	Civic Committee of the Commercial Club of Chicago	100,000	37,040
9	Cosmopolitan Chamber of Commerce	3,400	1,259
10	Edison Electric Institute	825,467	305,753
11	Ethics Officer Association	2,500	926
12	Federation of Women Contractors	1,000	370
13	Greater State Street Council	1,500	556
14	Illinois Energy Association	198,331	73,462
16	Illinois Manufacturers' Association	23,750	8,797
17	Illinois Retail Merchants Association	22,110	8,190
18	Illinois Self-Insurers Association	1,000	370
19	Illinois State Chamber of Commerce	12,000	4,445
20	Institute of Nuclear Power Operations	3,157,224	-
21	ISU Foundation - Institute for Regulatory Policy Studies	5,000	1,852
22	National Association of Regulatory Utility Commissioners	39,558	14,652
23	Nuclear Energy Institute	1,633,387	-
24	Miscellaneous	32,400	12,001
25	Reclassify Disallowed Memberships	(446,816) (4)	(165,501)
26	Items Under \$1,000 - 4 Items	2,075	769
27	Total Social and Service Club Membership Dues		
28	Year - 2000 Actual	<u>\$ 5,655,636</u>	<u>\$ 320,406</u>

- Notes: (1) The listed amounts are charged to Account 930.2, Miscellaneous General Expenses.  
(2) Expenses excluded for ratemaking purposes (not shown) aggregate \$82,480 for 2000 and are charged to Account 426.5 - Other Deductions.  
(3) Allocated based on the ratio of jurisdictional salary and wages charged to operation and maintenance expenses over total salary and wages charged to total operation and maintenance expenses.  
(4) See Schedule C-2.5 for additional details.

**Commonwealth Edison Company**

## Social and Service Club Membership Dues

Purpose and Nature of OrganizationsLine No.1 Chambers of Commerce and Other Associations

- 2 Cosmopolitan Chamber of Commerce
- 3 Illinois Retail Merchants Association
- 4 Illinois Self-Insurers Association
- 5 Illinois State Chamber of Commerce
- 6 Mexican American Chamber of Commerce

- 7 - *Associations and organizations that represent the collective interests of its*
- 8 *members and act as a unified voice on business-related issues for a specific region*
- 9 *or group. They strive for prosperity and growth not only for its members, but also for*
- 10 *the region and the entire state.*

11 Economic Development

- 12 Greater North Michigan Avenue Association
- 13 Greater State Street Council

- 14 - *Associations and organizations that provide a common voice for addressing long term strategic*
- 15 *interests, such as economic development, government relations, education and workforce*
- 16 *issues affecting the economic base of the region.*

17 Civic

- 18 Better Business Bureau of Chicago
- 19 Chicago Central Area Committee
- 20 Civic Committee of the Commercial Club of Chicago

- 21 - *Organizations that promote and foster the highest ethical relationship between*
- 22 *businesses and the public.*

23 Nuclear

- 24 Institute of Nuclear Power Operations
- 25 Nuclear Energy Institute

- 26 - *Organizations whose purposes include helping shape policy and providing oversight of*
- 27 *the nuclear energy industry.*

**Commonwealth Edison Company**

## Social and Service Club Membership Dues

Purpose and Nature of OrganizationsLine No.

1

Other

2

American Power Conference

3

- *The annual world's electric power industry academic conference.*

4

Association for Investments Management &amp; Research

5

- *Association designed to offer services of value to practitioners within the investment*

6

*management profession.*

7

Association of Edison Illuminating Companies

8

- *An association that excels in terms of cost effectiveness, value added and importance of*

9

*the work product for the electric power industry.*

10

Edison Electric Institute

11

- *Organization that provides a forum for individuals in the electric power industry to*

12

*exchange ideas and experiences and to communicate with a variety of audiences,*

13

*including government.*

14

Ethics Officer Association

15

- *Organization of peer-to-peer, cross industry ethics and compliance practitioners.*

16

Federation of Women Contractors

17

- *Advocates for women-owned business in the construction industry through political*

18

*and economic empowerment.*

19

Illinois Energy Association

20

- *Association that seeks to improve the industry's effectiveness in its dealings and*

21

*communications with the public sector by serving as a vehicle to coordinate industry*

22

*positions and policies on legislative and regulatory issues.*

23

Illinois Manufacturers' Association

24

- *Association formed to strengthen the economic, social, environmental and governmental*

25

*conditions for manufacturing and allied enterprises in the state of Illinois, resulting in an*

26

*enlarged business base and increased employment.*

27

ISU Foundation - Institute of Regulatory Policy Studies

28

- *Organization that reviews electric industry policies.*

**Commonwealth Edison Company**

Social and Service Club Membership Dues

Purpose and Nature of Organizations

Line No.

- |    |  |
|----|--|
| 1  | Mid-America Committee  |
| 2  | - <i>Organization that provides a forum for international economic policy, trade and</i>       |
| 3  | <i>investment issues to facilitate and enhance members' international commercial activity.</i> |
| 4  | National Association of Regulatory Utility Commissioners                                       |
| 5  | - <i>Association that seeks the advancement of commission regulation through the study</i>     |
| 6  | <i>and discussion of subjects concerning the operation and supervision of public utilities</i> |
| 7  | <i>and carriers.</i>   |
| 8  | Utility Communicators International  |
| 9  | - <i>Organization of professionals who communicate for and about the utility and energy</i>    |
| 10 | <i>industries.</i>   |

**Commonwealth Edison Company**

Social and Service Club Membership Dues

Actual 1999 Expenses (1)

(In Dollars)

<u>Line No.</u>	<u>Organization</u>	<u>Total Utility (2)</u>
1	American Arbitration Association	\$ 2,000
2	American Power Conference	22,747
3	Association of Edison Illuminating Companies	8,279
4	Association for Investments Management & Research	1,675
5	Better Business Bureau of Chicago	4,000
7	Chicago Central Area Committee	10,135
8	Chicago Southland Chamber	4,000
9	Civic Committee of the Commercial Club of Chicago	100,000
10	Cosmopolitan Chamber of Commerce	6,250
11	Edison Electric Institute	730,178
12	EWCCA	5,000
13	Federation of Women Contractors	1,000
14	Greater State Street Council	1,500
15	Illinois Chamber Tax Institute	5,000
16	Illinois Energy Association	181,659
17	Illinois Manufacturers' Association	22,950
18	Illinois Retail Merchants Association	22,110
19	Illinois State Chamber of Commerce	16,000
20	Institute of Nuclear Power Operations	3,157,224
21	ISU Foundation - Institute for Regulatory Policy Studies	5,000
22	National Association of Regulatory Utility Commissioners	39,558
23	Nuclear Energy Institute	1,608,396
24	Public Affairs Council	2,000
25	USNC-CIGRE	1,000
26	UTC/Utilities Telecommunications	14,000
27	Miscellaneous	27,200
28	Items Under \$1,000 - 4 Items	2,900
29	Total Social and Service Club Membership Dues	
30	Year - 1999 Actual	<u>\$ 6,001,761</u>

Notes:

- (1) The listed amounts are charged to Account 930.2, Miscellaneous General Expenses.
- (2) Expenses excluded for ratemaking purposes (not shown) aggregate \$82,823 for 1999 and are charged to Account 426.5 - Other Deductions.

**Commonwealth Edison Company**

Social and Service Club Membership Dues

Actual 1998 Expenses (1)

(In Dollars)

<u>Line No.</u>	<u>Organization</u>	<u>Total Utility (2)</u>
1	American Power Conference	\$ 27,930
2	Association for Investments Management & Research	1,675
3	Association of Edison Illuminating Companies	9,231
4	Better Business Bureau of Chicago	4,000
5	Chicago Central Area Committee	10,135
6	Chicago Southland Chamber	4,000
7	Civic Committee of the Commercial Club of Chicago	100,000
8	Cosmopolitan Chamber of Commerce	5,750
9	Edison Electric Institute	695,000
10	EWCCA	5,000
11	Greater State Street Council	1,500
12	Illinois Chamber Tax Institute	5,000
13	Illinois Energy Association	149,935
14	Illinois Manufacturers' Association	22,500
15	Illinois Retail Merchants Association	22,110
16	Illinois State Chamber of Commerce	16,000
17	Institute of Nuclear Power Operations	3,758,600
18	ISU Foundation - Institute for Regulatory Policy Studies	5,000
19	National Association of Regulatory Utility Commissioners	39,558
20	Nuclear Energy Institute	1,588,873
21	Public Affairs Council	1,000
22	The Business Council	8,000
23	USNC-CIGRE	1,000
24	UTC/Utilities Telecommunications	13,900
25	Miscellaneous	23,500
26	Items Under \$1,000 - 14 Items	6,104
27	Total Social and Service Club Membership Dues	
28	Year - 1998 Actual	<u>\$ 6,525,301</u>

Notes:

- (1) The listed amounts are charged to Account 930.2, Miscellaneous General Expenses.
- (2) Expenses excluded for ratemaking purposes (not shown) aggregate \$27,120 for 1998 and are charged to Account 426.5 - Other Deductions.



**Commonwealth Edison Company**

Charitable Contributions  
For the Years 2000, 1999, and 1998  
(In Thousands)

Witness: J.P. Hill

Line No.	Charitable Organization	2000			
		2000 Actual (1)	Jurisdictional (2)	1999 Actual	1998 Actual
1	Crusade of Mercy	\$ 1,358	\$ 503	\$ 1,775	\$ 1,597
2	Schools, Colleges, and Universities	1,265	469	858	785
3	Matching Gifts for Education	162	60	139	141
4	Expenses in Connection with Civic Activities	76	28	191	156
5	Fine Arts and Cultural	642	238	1,136	479
6	Social Services	273	101	1,182	259
7	Civic Betterment	665	246	428	245
8	Neighborhood and Community Organizations	230	85	235	214
9	Health	280	104	426	260
10	Land and Buildings	199 (3)	74	771	0
11	Miscellaneous	10	4	19	23
	Total Charitable Contributions	<u>\$ 5,160</u>	<u>\$ 1,911</u>	<u>\$ 7,160</u>	<u>\$ 4,159</u>

- (1) The listed amounts are charged to Account 930.2 (Donations) and are included in electric operating expenses.
- (2) Allocated based on the ratio of jurisdictional salary and wages charged to operation and maintenance expenses over total salary and wages charged to operation and maintenance expenses.
- (3) Amount represents Land and Building reduced by the donation made in June 2000 of the Six East Lake building. The total amount of the donation was \$4,964 and was recorded in Account 930.2.

**Commonwealth Edison Company**

Demonstration and Selling, Advertising, and Miscellaneous Sales Expenses  
Year 2000  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>	<u>Account</u>	<u>Account Description</u>	<u>Total Utility</u>	<u>Jurisdictional</u>
1	912	Demonstration and Selling		
2		Expenses	\$ 22,647	\$ -
3	909	Informational and Instructional		
4		Advertising Expenses	1,379	1,379
5		Total	<u>\$ 24,026</u>	<u>\$ 1,379</u>

**Commonwealth Edison Company**

Rate Case Expenses  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>	<u>Title</u>	<u>Jurisdictional Amount</u>
1	<u>Rate Case Expenses Allowed in Docket No. 99-0117</u>	
2	Total legal fees and expenses allowed for recovery	\$ 4,279
3	Amortization period	3 years
4	Annual Amortization	1,426
5	No amortization expense related to the amount allowed was	
6	included in test year 2000 expenses. Instead, the actual	
7	incurred expenses related to the dockets allowed for	
8	recovery were reflected in Account 928 in the test year.	
9	<u>Rate Case Expenses Related to Current Proceeding</u>	
10	Outside consultants or witnesses	\$ 1,525
11	Outside legal services	3,950
12	Paid overtime	-
13	Other expenses	23
14	Total estimated expenses related to current proceeding	<u>\$ 5,498</u>
15	These rate case expenses include expenses incurred in 2001	
16	and expected to be incurred in 2002 primarily for legal fees,	
17	consultant fees and related expenses in connection with open	
18	access proceedings. Such expenses are deferred and	
19	amortized over three years for ratemaking purposes.	

**Commonwealth Edison Company**

Jurisdictional Total Payroll Costs

Year 2000

(In Thousands)

Witness: J. P. Hill

Line No.	Cost Types By Function	Total Utility	Jurisdictional
1	Total Company		
2	O&M Expenses	\$ 910,291	\$ 238,345
3	Construction Costs	136,663	64,692
4	Removal Costs	16,541	5,809
5	Non-O&M Expenses	18,168	5,461
6	Revenue	738	372
7	Clearing Accounts	118,744	51,483
8	Stores Expenses Undistributed	12,595	6,345
9	Other Accounts	36,883	4,953
10	Total Company Payroll	<u>\$ 1,250,623</u>	<u></u>
11	Production		
12	O&M Expenses	\$ 448,246	\$ -
13	Construction Costs	8,992	-
14	Removal Costs	5,075	-
15	Non-O&M Expenses	7,630	-
16	Revenue	-	-
17	Clearing Accounts	16,213	-
18	Stores Expenses Undistributed	-	-
19	Other Accounts	27,091	-
20	Total Production Payroll	<u>\$ 513,247</u>	<u>\$ -</u>

**Commonwealth Edison Company**

## Jurisdictional Total Payroll Costs

Year 2000

(In Thousands)

Witness: J. P. Hill

Line No.	Cost Types By Function	Total Utility	Jurisdictional
1	Customer Operations		
2	O&M Expenses	\$ 94,428	27,979
3	Construction Costs	35,891	10,635
4	Removal Costs	3,233	958
5	Non-O&M Expenses	1,110	329
6	Revenue	226	67
7	Clearing Accounts	32,771	9,710
8	Stores Expenses Undistributed	3,849	1,140
9	Other Accounts	2,828	838
10	Total Customer Operations Payroll	<u>\$ 174,336</u>	<u>\$ 51,656</u>
11	T&D Operations		
12	O&M Expenses	\$ 214,564	127,687
13	Construction Costs	81,552	48,532
14	Removal Costs	7,347	4,372
15	Non-O&M Expenses	2,523	1,501
16	Revenue	512	305
17	Clearing Accounts	74,464	44,314
18	Stores Expenses Undistributed	8,746	5,205
19	Other Accounts	6,427	3,825
20	Total T&D Operations Payroll	<u>\$ 396,135</u>	<u>\$ 235,740</u>
21	Administrative and General		
22	O&M Expenses	\$ 153,053	82,679
23	Construction Costs	10,228	5,525
24	Removal Costs	887	479
25	Non-O&M Expenses	6,722	3,631
26	Revenue	-	-
27	Clearing Accounts	(4,703)	(2,541)
28	Stores Expenses Undistributed	-	-
29	Other Accounts	537	290
30	Total Admin & General Payroll	<u>\$ 166,724</u>	<u>\$ 90,064</u>

**Commonwealth Edison Company**

Jurisdictional Total Payroll Costs  
Year 2000  
(In Thousands)

Witness: J. P. Hill

Line No.	Payroll Costs	Total Utility	Jurisdictional
1	Total Payroll-Related Cost		
2	Pension Expense	\$ (26,106)	\$ (11,382)
3	Payroll Related Taxes	82,114	30,415
4	Other Benefits:		
5	Post-Retirement Benefits	42,289	19,726
6	Employee Savings & Investment Plan	22,239	10,962
7	Employee Benefits	59,276	27,489
8	Other Miscellaneous Account	4,129	2,437
9	Severance	5,772	2,641
10	Total Payroll-Related Costs	<u>\$ 189,713</u>	<u>\$ 82,288</u>
11	O&M Expenses		
12	Pension Expense	\$ (33,100)	\$ (16,103)
13	Payroll Related Taxes	69,029	25,568
14	Other Benefits:		
15	Post-Retirement Benefits	42,289	19,726
16	Employee Savings & Investment Plan	30,728	16,707
17	Employee Benefits	83,610	43,973
18	Other Miscellaneous Account	4,129	2,437
19	Severance	5,772	2,641
20	Total Payroll-Related Costs Charged to O&M Expenses	<u>\$ 202,457</u>	<u>\$ 94,949</u>
21	Construction / Removal		
22	Pension Expense	\$ 6,994	\$ 4,721
23	Payroll Related Taxes	13,085	4,847
24	Other Benefits:		
25	Post-Retirement Benefits	-	-
26	Employee Savings & Investment Plan	(8,489)	(5,745)
27	Employee Benefits	(24,334)	(16,484)
28	Other Miscellaneous Account	-	-
29	Severance	-	-
30	Total Payroll-Related Costs Charged to Construction	<u>\$ (12,744)</u>	<u>\$ (12,661)</u>

**Commonwealth Edison Company**

Jurisdictional Total Payroll Costs  
Year 2000  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>	<u>Payroll &amp; Payroll-Related Costs</u>	<u>Total Utility</u>	<u>Jurisdictional</u>
1	Payroll Costs Charged to O&M Expenses	\$ 910,291	\$ 238,345
2	Total Payroll-Related Cost	202,457	94,949
3	Total Payroll & Payroll-Related Costs	<u>\$ 1,112,748</u>	<u>\$ 333,294</u>

**Commonwealth Edison Company**

Number of Employees  
Year End 1998 - 2000

Witness: J. P. Hill

<u>Line No.</u>	<u>Function</u>	<u>Total Utility Employees</u>	<u>Jurisdictional Employees</u>
1		<u>Year End 1998</u>	<u>Year End 1998</u>
2	Production	7,200	-
3	Customer Operations	2,341	2,123
4	T&D Operations	4,268	3,773
5	Administrative & General	2,244	960
6	Total	<u>16,053</u>	<u>6,856</u>
7		<u>Year End 1999</u>	<u>Year End 1999</u>
8	Production	5,114	-
9	Customer Operations	2,418	2,192
10	T&D Operations	4,441	3,926
11	Administrative & General	2,263	969
12	Total	<u>14,236</u>	<u>7,087</u>
13		<u>Year End 2000</u>	<u>Year End 2000</u>
14	Production	4,749	-
15	Customer Operations	2,289	2,151
16	T&D Operations	4,904	4,384
17	Administrative & General	1,565	670
18	Total	<u>13,507</u>	<u>7,205</u>



**Commonwealth Edison Company**

Number of Employees  
Authorized Employees 1998 - 2000

Witness: J. P. Hill

<u>Line No.</u>	<u>Function</u>	<u>Total Utility Employees</u>	<u>Jurisdictional Employees</u>
1		<u>Year End 1998</u>	<u>Year End 1998</u>
2	Production	7,591	-
3	Customer Operations	2,287	2,074
4	T&D Operations	4,898	4,330
5	Administrative & General	1,964	841
6	Total	<u>16,740</u>	<u>7,244</u>
7		<u>Year End 1999</u>	<u>Year End 1999</u>
8	Production	6,990	-
9	Customer Operations	2,612	2,368
10	T&D Operations	5,057	4,470
11	Administrative & General	1,763	755
12	Total	<u>16,422</u>	<u>7,593</u>
13		<u>Year End 2000</u>	<u>Year End 2000</u>
14	Production	5,108	-
15	Customer Operations	9	8
16	T&D Operations	7,847	7,015
17	Administrative & General	1,661	711
18	Total	<u>14,625</u>	<u>7,735</u>

Note: Commonwealth Edison's number of authorized employees is based on authorized budgets for each applicable year.

**Commonwealth Edison Company**

Total Full-Time Equivalents  
Year End 1998-2000.

Witness: J. P. Hill

<u>Line No.</u>	<u>Function</u>	<u>Total Utility</u>	<u>Jurisdictional</u>
1		<u>Year End 1998</u>	<u>Year End 1998</u>
2	Production	5,916	-
3	Customer Operations	1,924	1,744
4	T&D Operations	3,507	3,100
5	Administrative & General	1,844	789
6	Total	<u>13,191</u>	<u>5,634</u>
7		<u>Year End 1999</u>	<u>Year End 1999</u>
8	Production	5,221	-
9	Customer Operations	2,177	1,974
10	T&D Operations	4,217	3,728
11	Administrative & General	2,208	945
12	Total	<u>13,823</u>	<u>6,647</u>
13		<u>Year End 2000</u>	<u>Year End 2000</u>
14	Production	4,746	-
15	Customer Operations	2,033	1,910
16	T&D Operations	4,477	4,002
17	Administrative & General	1,687	722
18	Total	<u>12,943</u>	<u>6,635</u>

**Commonwealth Edison Company**

Employee Benefits (1)  
Year 2000  
(In Thousands)

Witness: J.P. Hill

Line No.	Benefit Types	Employee Classification	Total Utility	Jurisdictional
1	<u>Benefits Expensed</u>			
2	Pension Expense	Union/Non-Union	\$ (33,100)	(16,103)
3	Post-Retirement Benefits	Union/Non-Union	42,289	19,726
4	Employee Savings & Investment Plan	Union/Non-Union	30,728	16,707
5	Employee Benefits	Union/Non-Union	83,610	43,973
6	Other Miscellaneous Account	Non-Union	4,129	2,437
7	Severance	Non-Union	5,772	2,641
8	Total Benefits Expensed		<u>\$ 133,428</u>	<u>\$ 66,740</u>
9	<u>Capitalized Benefits</u>			
10	Pension	Union/Non-Union	\$ 6,994	\$ 4,721
11	Employee Savings & Investment Plan	Union/Non-Union	(8,489)	(5,745)
12	Employee Benefits	Union/Non-Union	(24,334)	(16,484)
13	Total Benefits Capitalized		<u>\$ (25,829)</u>	<u>\$ (17,508)</u>
14	Total Cost of Benefits		<u><u>\$ 107,599</u></u>	<u><u>\$ 49,232</u></u>
15	Percentage of Benefits Expensed		84%	79%
16	Percentage of Benefits Capitalized		16%	21%

(1) Including merger and severance costs.

**Commonwealth Edison Company**

**Jurisdictional Depreciation and Amortization Expense**

(In Thousands)

**Witness: J. P. Hill**

<u>Line No.</u>		<u>Distribution</u>	<u>Assigned General Plant</u>	<u>Total Jurisdictional</u>
1	2000 Actual Average Depreciable Cost - Distribution	\$ 6,618,567	\$ 884,473	\$ 7,503,040
2	2000 Actual Average Depreciable Cost - Distribution High Voltage	\$ 1,063,261	\$ -	\$ 1,063,261
3	Jurisdictional %	100.00%	71.07%	
4	Jurisdictional \$'s	\$ 7,681,828	\$ 628,595	\$ 8,310,423
5	Depreciation/Amortization Rates - Distribution	3.60%	4.60%	
6	Depreciation/Amortization Rates - Distribution High Voltage	2.40%	-	
7	Depreciation and Amortization Expense	<u>\$ 263,787</u>	<u>\$ 28,915</u>	<u>\$ 292,702</u>

**Commonwealth Edison Company**

Major Maintenance Projects  
Years 1999 & 2000  
(In Thousands)

Witness: D. G. DeCamp

Line No.	Project Description	Facility	Account	2000 Project Dates	2000 Total Cost	1999 Total Cost
1	Distribution - Related					
2	Major ERP activities	Various Distribution Facilities	593	1/00-12/00	\$ 29,905	\$ 16,514
3	12kV and 69 kV breaker refurbishment	Jefferson Substation	592	2/00-12/00	\$ 2,968	\$ -

Note: ERP is Emergency Restoration of Power.

**Commonwealth Edison Company**

**Uncollectible Expense**  
(In Thousands)

Witness: J. P. Hill

Line No.	Description	2000 Total	2000 Jurisdictional (1)	1999	1998
1	Uncollectible Meter Tampering Billings	\$ 2	\$ 1	\$ 9	\$ 239
2	Uncollectible Electric Service Accounts	46,379	18,624	67,335 (2)	28,198
3	Provision for Uncollectible Accounts	(5,791)	(2,325)	19,386	30,786
4	Other Electric Service Accounts	1	-	2	17
5	Uncollectible Wholesale Accounts	5,232	-	79	2,104
6	Total	<u>\$ 45,823</u>	<u>\$ 16,300</u>	<u>\$ 86,811</u>	<u>\$ 61,344</u>

Notes:

- (1) Uncollectible accounts expense has been allocated to jurisdictional operating expenses based on the ratio of ComEd's actual 2000 uncollectible amounts by customer class to base rate revenues for each customer class, given each class' respective DST revenue requirement. See WPC-12.1.
- (2) Excludes the effect of a manual accrual of \$17,286,255 of bad debt write offs which was recorded in the provision for uncollectible accounts in 1998, and reversed in 1999 as the write offs actually occurred.

**Commonwealth Edison Company**

**Accumulated Provisions For Uncollectible Accounts**  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>	<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Total Change in Provisions (1)</u>	<u>Write-offs (1)</u>	<u>Recoveries (1)</u>	<u>Balance at End of Year</u>
1	1998	\$11,619	30,786 (2)	(3)	(3)	\$42,405
2	1999	\$42,405	2,100 (4)	(5)	(5)	\$44,505
3	2000	\$44,505	10,909 (6)	(7)	(7)	\$55,414

Notes:

- (1) Prior to June, 2000, bad debt write-offs and recoveries were not directly charged or credited to the accumulated provision for uncollectible accounts. Beginning in June 2000, bad debt write-offs and recoveries were debited and credited, respectively, to the accumulated provision each month.
- (2) Includes \$17,286,255 for a manual accrual of bad debt write offs.
- (3) Bad debt write offs less recoveries of \$30,558,000 were charged to Account 904000 in 1998.
- (4) Includes an increase in the provision related to 1999 of \$19,386,144 and the reversal of \$17,286,255 for the manual accrual of bad debt write offs recorded in 1998 and written off in 1999. See Note (2).
- (5) Bad debt write offs less recoveries of \$67,425,000 were charged to Account 904000 in 1999, excluding the write off of \$17,286,255 accrued in 1998 (discussed in Note (4)).
- (6) Includes increase in reserve of \$5.3 million related to interchange sales (expense included in Account 904000) and an increase in reserve of \$11.4 million relating to uncollectible amounts under joint work agreements (debit reflected in construction work in progress).
- (7) Bad debt write offs of \$67,900,000 were charged to Account 904000 and recoveries of \$27,300,000 were credited to Account 904000 in 2000. See Note (1).

**Commonwealth Edison Company**

Uncollectible Expense

Witness: J. P. Hill

Line No.    Method of Determining Uncollectible Accounts Expense

- 1        The Accumulated Provision for Uncollectible Accounts for electric service customers is maintained
- 2        generally at a level which reflects ComEd's recent historical experience in collecting its accounts
- 3        receivable, adjusted for any unusual or nonrecurring items. An electric service customer's account
- 4        balance is generally charged to uncollectible expense (Account 904, Uncollectible Accounts) 90 days
- 5        after a final notice is issued to the customer. Final notices are issued following disconnection of the
- 6        customer for non-payment of an electric service account.
  
- 7        Total Company expenses for outside collection agencies were \$1,463,417, \$1,015,399, and
- 8        \$1,277,122 for the years 2000, 1999, and 1998, respectively. The jurisdictional portion of
- 9        the 2000 total Company amount was \$1,463,417.



**Commonwealth Edison Company**

Taxes Other Than Income Taxes  
(In Thousands)

Witness: J. P. Hill

Line No.	Description		2000 Actual	2000 Jurisdictional
1	Revenue Taxes	(1)	\$ 172,810	\$ -
2	Real Estate Taxes	(2)	122,116	23,718
3	Illinois Electricity Distribution Tax	(3)	105,194	105,194
4	Payroll Taxes - Gross	(4)	82,114	30,415
5	Payroll Taxes Capitalized	(4)	(12,070)	(4,471)
6	Payroll Taxes Charged to Removal of Plant	(4)	(1,015)	(376)
7	State Franchise Tax	(4)	1,266	469
8	Chicago Employers' Expense Tax	(4)	82	30
9	Chicago Employers' Exp. Tax Capitalized	(4)	(27)	(10)
10	Chgo Employers' Exp. Tax Chgd to Plant Removal Costs	(4)	(3)	(1)
11	Miscellaneous	(4)	3	1
12	State Use Tax on Purchases	(4)	3,784	1,401
13	Affiliate A/R Taxes	(5)	(2,500)	-
14	Rider 21 - Low Income Assistance	(5)	34,838	-
15	Subtotal FERC Account 408 - Taxes Except Income		<u>\$ 506,592</u>	<u>\$ 156,370</u>
16	Reclassification of RE Taxes on Plant Held for Future Use not in Rate Base		2,900	1,023
17	Adjusted FERC Account 408 - Taxes Except Income		<u><u>\$ 503,692</u></u>	<u><u>\$ 155,347</u></u>

- Notes:
- 1) Revenue Taxes are excluded from jurisdictional operating expenses.
  - 2) Real Estate Taxes were directly assigned.
  - 3) Illinois Electricity Distribution Tax was assigned 100% to DST
  - 4) Allocated based on operating expense payroll.
  - 5) Excluded from jurisdictional revenue requirement

Commonwealth Edison CompanyTaxes Other Than Income Taxes

(In Thousands)

Witness: J. P. Hill

Line No.	Description	YTD December 1998	YTD December 1999	YTD December 2000
1	<u>Taxes Other Than Income Taxes - Electric</u>			
2	(1) Municipal Compensation - Chicago	\$ 77,474,158	\$ 73,048,530	\$ 83,611,904
3	(1) Municipal Utility Gross Receipts Tax	151,729,728	97,122,901	92,883,742
4	(1) Illinois Public Utilities Revenue Tax	121,326,747	966,744	(3,684,837)
5	(1) Illinois Public Utility Fund 0.1% Gross Revenue Tax	3,607,893	14,283	-
6	(2) Real Estate Taxes	142,857,000	113,638,946	122,116,000
7	(3) Illinois Invested Capital Tax/Electric Distribution Tax	110,025,579	114,240,513	105,194,140
8	(4) State Unemployment Insurance Tax (SUTA) - Electric	1,105,165	1,237,658	1,531,531
9	(4) SUTA Tax Capitalized - Current Year Estimate - Credit	(139,200)	(240,715)	(240,528)
10	(4) Federal Unemployment Insurance Tax (FUTA)	988,158	970,704	910,097
11	(4) FUTA Tax Capitalized - Current Year Estimate - Credit	(122,500)	(192,885)	(160,688)
12	(4) Federal Insurance Contributions Tax (FICA)	83,766,943	82,893,635	79,672,296
13	(4) FICA Tax Capitalized - Current Year Estimate - Credit	(10,871,874)	(13,843,527)	(11,668,910)
14	(4) SUTA Tax Charged to Plant Removal Costs - Current Year - Credit	(20,300)	(11,807)	(20,092)
15	(4) FUTA Tax Charged to Plant Removal Costs - Current Year - Credit	(17,800)	(8,712)	(13,512)
16	(4) FICA Tax Charged to Plant Removal Costs - Current Year - Credit	(1,588,400)	(508,181)	(981,765)
17	(4) SUTA Tax Capitalized - Prior Year Adjustment	-	-	-
18	(4) FUTA Tax Capitalized - Prior Year Adjustment	-	-	-
19	(4) FICA Tax Capitalized - Prior Year Adjustment	-	-	150
20	(4) SUTA Tax Charged to Plant Removal Costs - Prior Year Adjustment	-	-	-
21	(4) FUTA Tax Charged to Plant Removal Costs - Prior Year Adjustment	-	-	62
22	(4) FICA Tax Charged to Plant Removal Costs - Prior Year Adjustment	-	-	-
23	(5) State Franchise Tax	1,000,440	1,000,082	1,266,262
24	(6) Chicago Employers' Expense Tax	200,256	174,540	81,576
25	(6) Chicago Employers' Exp. Tax Capitalized - Current Yr. Est. - Credit	(21,800)	(38,361)	(27,450)
26	(6) Chgo Employers' Exp. Tax Chgd to Plant Removal Costs-Curr Yr- Credit	(3,700)	(1,447)	(2,371)
27	(6) Chicago Employers' Exp. Tax Capitalized - Prior Year Adjustment	-	-	-
28	(6) Chgo Employers' Exp. Tax Chgd to Plant Removal Costs - Prior Yr Adj.	-	-	-
29	(7) Federal Exc. Tax on Foreign Insurance Premiums	19,400	-	-
30	(8) State Use Tax on Purchases	15,278	-	3,783,558
31	(9) Chicago Sales Tax	-	-	-
32	(10) Superfund Tax	48	(1,136)	218
33	(11) Cook County & Municipal Motor Vehicle Tax	-	-	2,685
34	(12) Rider 21 - Low Income Assistance	32,736,402	34,422,601.00	34,838,009
35	(13) Affiliate A/R Taxes	2,100,000	-	(2,500,000)
36	(14) Rider FCA,FACR refund	2,552,900	678,100	-
37	Zion closing cost	(21,500,000)	-	-
38	TOTAL	\$ 697,220,521	\$ 505,562,466	\$ 506,592,077

- Notes:
- 1) Revenue Tax
  - 2) Real Estate Tax
  - 3) Invested Capital
  - 4) Payroll Tax
  - 5) State Franchise Tax
  - 6) Employers Expense Tax
  - 7) Federal Excise Tax
  - 8) State Use Tax on Purchases
  - 9) Chicago Sales Tax
  - 10) Superfund Tax
  - 11) Vehicle Tax

**Commonwealth Edison Company**

Property Taxes

Witness: J. P. Hill

Refer to Schedule C-13.

**Commonwealth Edison Company**

**Local Taxes, Municipal Taxes, and Franchise Taxes**

**Witness: J. P. Hill**

**Line No.**

- |   |   |
|---|---|
| 1 | There were no local taxes, municipal taxes or franchise taxes which were embedded |
| 2 | in base rates, except for real estate taxes which are shown on Schedule C-13.     |

**Commonwealth Edison Company**

## Miscellaneous General Expenses

For the Year 2000

(In Thousands)

Witness: J.P. Hill

Line No.	Description	Adjusted Amount (1)(2)	Jurisdictional (5)
1	Industry Association Dues - Memberships (Other)	\$ 1,370 (3)	320
2	Industry Association Dues - Nuclear Memberships (NEI & INPO)	4,791	-
4	Other Experimental and General Research Expenses	8,745	4,459
5	Publishing and Distributing Information and Reports to		
6	Stockholders; Trustee, Registrar, and Transfer Agent		
7	Fees and Expenses, and Other Expenses of Servicing		
8	Outstanding Securities of the Respondent	2,662	1,570
9	Accrued vacation pay	374	(7,733)
10	Directors' fees and expenses	403	208
11	Writedown for obsolete utility materials	54,630	9,391
12	Increase in Estimated Liability to Remediate Manufactured Gas Plants	16,850 (4)	16,850
13	Accrued Provision for Uncollectible Accounts	7,334	-
14	Residual Charges Related to Fossil Plants Sold in Prior Periods	5,024	-
15	Allocated portion of Unicom Corporation's common costs	980	363
16	Settlements of litigation	3,976	110
17	Coal Contract Settlement	3,300	-
18	Illinois Department of Commerce and Community Affairs - Energy		
19	Efficiency Program	2,039	2,039
20	Write-Off of Unreconciled Balances	3,133	-
21	Center for Neighborhood Technology Load Curtailment Program	1,109	988
22	Company Labor and Expenses	519	192
23	<u>Other Items</u>		
24	Operational & Distribution Analysis training costs	727	605
25	Miscellaneous Expenses	1,619	361
26	Expenses in connection with Fordam Dam	43	16
27	Expenses of the Environmental Remediation Fund	9,206	9,206
28	Rail Car Lease Adjustment	(5,523)	-
29	Reversal of Chemical Cleaning Reserve	(28,476)	-
30	Total Miscellaneous General Expenses		
31	Year 2000 - Actual	<u>\$ 94,835</u>	<u>\$ 38,945</u>

## Notes:

- (1) Reflects amounts charged to Account 930.2, Miscellaneous General Expenses.
- (2) See workpaper WPC-1.2 for additional details.
- (3) See Schedule C-4, Social and Service Club Membership Dues for additional details.
- (4) See Test Year Adjustments on C-2.
- (5) Represents Jurisdictional Amount before adjustments.

**Commonwealth Edison Company**

Fines and Penalties  
(In Thousands)

<u>Line No.</u>	<u>Type of Fine or Penalty</u>	<u>Assessor</u>	<u>Year Expense Incurred</u>	<u>Amount (1)</u>
1	<i>Civil Penalties:</i>			
2	U.S. Nuclear Regulatory			
3	Commission	NRC	2000	\$ 108
4	Total Company Amount			\$ 108
5	Jurisdictional Amount			\$ - (2)

Notes:

- (1) The listed amounts were charged to Account 426.3.
- (2) No fines or penalties were included in jurisdictional operating expense.

**Commonwealth Edison Company**

**Severe Damage Caused by Acts of Nature**

(In Thousands)

Witness: P. E. Voltz

Line No.	Date	Reason	2000 Actual
1	February 14, 2000	ERP - Storms	\$ 206
2	February 17, 2000	ERP - Storms	1,699
3	April 7, 2000	ERP - Storms	1,121
4	April 20, 2000	ERP - Storms	1,827
5	May 8, 2000	ERP - Storms	5,289
6	May 11, 2000	ERP - Storms	310
7	May 18, 2000	ERP - Storms	9,873
8	May 31, 2000	ERP - Storms	932
9	June 14, 2000	ERP - Storms	371
10	July 2-3, 2000	ERP - Storms	304
11	July 10, 2000	ERP - Storms	488
12	August 6, 2000	ERP - Storms	3,586
13	September 11, 2000	ERP - Storms	2,535
14	October 2-3, 2000	ERP - Storms	301
15	October 6, 2000	ERP - Storms	<u>1,064</u>
16	Total 2000 Actual ERP Expenses		\$ 29,905
17	Pro Forma Adjustment -- Storm Levelization		<u>(2,945)</u>
18	Expense included in jurisdictional operating expense		<u>26,960</u>

Note: This is a summary of Commonwealth Edison's 2000 actual major emergency restoration of power (ERP) expenses included in Account 593.

**Commonwealth Edison Company**

**Miscellaneous Operating Revenues**  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>	<u>Account</u>	<u>2000 Actual</u>	<u>Jurisdictional (1)</u>
1	(450) Forfeited Discounts	\$ 26,140	\$ 6,376
2	(451) Miscellaneous Service Revenues	1,325	676
3	(454) Rent from Electric Property	39,217	34,973
4	(456) Other Electric Revenues	40,126	12,785
5		<u>\$ 106,808</u>	<u>\$ 54,810</u>

Note: (1) See workpaper WPC-20.1 for additional information.



**Commonwealth Edison Company**

**Miscellaneous Operating Revenues**  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>	<u>Account</u>	<u>1999</u>	<u>1998</u>
1	(450) Forfeited Discounts	\$ 35,934	\$ 27,333
2	(451) Miscellaneous Service Revenues	1,634	976
3	(454) Rent from Electric Property	45,402	33,609
4	(456) Other Electric Revenues	<u>17,123</u>	<u>24,453</u>
5		<u>\$ 100,093</u>	<u>\$ 86,371</u>

**Commonwealth Edison Company**

Add-On Taxes (1)  
(In Thousands)

Witness: J. P. Hill

<u>Line No.</u>		<u>2000</u>	<u>Jurisdictional (3)</u>
1	State of Illinois Electricity Excise Tax (2)	\$ 223,711	\$ 68,992
2	Municipal Utility Gross Receipts	89,458	27,589
3	Municipal Compensation - Chicago	83,143	25,641
4	Total	<u>\$ 396,312</u>	<u>\$ 122,223</u>

Notes:

- (1) Rider 23 (Municipal and State Tax Additions) will be applied to "actual" DST base revenues.
- (2) Effective August 1, 1998, the electricity excise tax replaced the public utility revenue tax and the public utility fund tax. The taxes paid are recorded as balance sheet items only, as a debit to a receivable and a corresponding credit to a liability (Account 241 - Tax Collections Payable).
- (3) 2000 jurisdictional add-on revenue taxes estimated by allocating jurisdictional base revenues to 2000 actual ultimate consumer revenues excluding revenue taxes  $(\$1,700 / (\$5,909 - \$396) = 30.84\%)$ .

**Commonwealth Edison Company**

Amortization of Deferred Charges

Witness: J. P. Hill

Line  
No.

1     There was no amortization of deferred charges included in jurisdictional operating  
2     expenses in 2000.

3     See Schedule C-2, Summary of Utility Proposed Adjustments to Operating Income  
4     for pro forma adjustments for known and measurable changes. Such adjustments  
5     include the annual amortization of the following deferred expenses:

6           A) Rate case expenses (Schedule C-2.1)